

0840 State Controller

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

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

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
0500100 Accounting and Reporting	296.5	328.8	328.8	\$57,797	\$74,590	\$76,027
0500200 Audits	215.7	289.7	289.7	35,536	40,835	41,820
0500300 Personnel/Payroll Services	290.2	307.0	327.0	60,556	63,105	167,125
0500400 Unclaimed Property	239.7	257.8	257.8	36,288	38,509	39,454
0500500 Disbursements	83.4	95.8	95.8	33,393	31,446	29,159
0500900 Departmental Administration	311.1	338.8	338.8	81,610	83,332	81,636
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	1,436.6	1,617.9	1,637.9	\$305,180	\$331,817	\$435,221
FUNDING				2023-24*	2024-25*	2025-26*
0001 General Fund				\$123,122	\$141,598	\$190,590
0046 Public Transportation Account, State Transportation Fund				19	19	19
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				5,700	5,698	5,710
0062 Highway Users Tax Account, Transportation Tax Fund				1,936	1,934	1,938
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				17	17	17
0107 Abandoned Vehicle Trust Fund				12	2	2
0330 Local Revenue Fund				904	905	906
0877 DMV Local Agency Collection Fund				20	11	11
0890 Federal Trust Fund				1,320	1,651	1,652
0903 State Penalty Fund				1,830	1,828	1,832
0932 Trial Court Trust Fund				174	174	174
0969 Public Safety Account, Local Public Safety Fund				268	268	268
0970 Unclaimed Property Fund				54,049	54,790	56,009
0988 Other - Unallocated Non-Governmental Cost Funds				338	337	338
0995 Reimbursements				58,357	66,861	64,393
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund				2,672	2,787	2,792
3286 Safe Neighborhoods and Schools Fund				383	383	383
3288 Cannabis Control Fund				489	-	-
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund				681	679	680
3341 Cannabis Tax Fund - State Controller's Office				-	489	489
6086 2016 State School Facilities Fund				106	-	-
6094 2024 State School Facilities Fund				-	-	300
9740 Central Service Cost Recovery Fund				52,783	51,386	106,718

* 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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FUNDING	2023-24*	2024-25*	2025-26*
TOTALS, EXPENDITURES, ALL FUNDS	\$305,180	\$331,817	\$435,221

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

PROGRAM AUTHORITY

0500100-Accounting and Reporting:

Constitution, Article XVI, Section 7; Government Code Title 1, Division 7, Chapter 21; Government Code Title 2, Division 1, Chapter 12.491; Government Code Title 2, Division 1, Chapter 12.5; Government Code Title 2, Division 3, Part 2, Chapter 5 and Part 10b, Chapter 4; Government Code Title 2, Division 3, Part 6, Chapter 3; Government Code Title 2, Division 4, Part 1, Chapter 5; Government Code Title 2, Division 4, Part 7; Government Code Title 3, Division 2, Part 3, Chapter 6, Article 5; Government Code Title 3, Division 3, Chapters 8 and 9; Government Code Title 5, Division 2, Part 1, Chapter 4, Article 9; Government Code Title 8, Chapter 1, and Chapter 6, Article 10; Penal Code Sections 4753 and 1463.02; Public Contracts Code Division 2, Part 3, Chapter 2; Public Resources Code Division 3, Chapters 1, 3.5, 4, and 6; Public Resources Code Division 44, Part 3; Public Utilities Code Division 10, Part 11, Chapter 4, Articles 3 and 6.5; Revenue and Taxation Code Division 2, Parts 2, 7, 8, 9.5, 10.5, and 31; Streets and Highways Code Division 3, Chapters 2, 3, and 4; and Welfare and Institutions Code Division 9, Part 5, Chapter 6.

0500200-Audits:

Constitution, Article XVI, Section 7; and Government Code Sections 925.6 and 12402 et seq.

0500300-Personnel and Payroll Services:

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

0500400-Unclaimed Property:

Code of Civil Procedure Part 3, Title 10.

0500500-Disbursements:

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

0500900-Departmental Administration:

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

DETAILED BUDGET ADJUSTMENTS

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments			-			-
Workload Budget Change Proposals			-			-
• California State Payroll System Project	\$-	\$-	-	\$71,381	\$45,635	20.0
• Accounting Book of Record (BOR) and Annual Comprehensive Financial Report (ACFR) FI\$Cal Implementation	-	-	-	5,566	3,558	-
• Annual Comprehensive Financial Report (ACFR) Engagement Team	-	-	-	2,440	1,560	-
• Unclaimed Property Management System Replacement (UPMSR) Project Funding Realignment	-	-	-	-	1,025	-

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	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$79,387	\$51,778	20.0
Other Workload Budget Adjustments			-			-
• 2024 State School Facilities Fund (6094) Technical Adjustment	-	-	-	-	300	-
• Control Section 1.50 Adjustment for Increased Reimbursement Authority	-	2,553	-	-	-	-
• Salary Adjustments	1,871	2,298	-	1,871	2,298	-
• Benefit Adjustments	1,048	1,347	-	1,339	1,756	-
• SWCAP	-	-	-	-	-3	-
• Retirement Rate Adjustments	-3,576	-4,405	-	-3,576	-4,405	-
• Miscellaneous Baseline Adjustments	-	-	-	-9,086	9,086	-
Totals, Other Workload Budget Adjustments	\$-657	\$1,793	-	\$-9,452	\$9,032	-
Totals, Workload Budget Adjustments	\$-657	\$1,793	-	\$69,935	\$60,810	20.0
Totals, Budget Adjustments	\$-657	\$1,793	-	\$69,935	\$60,810	20.0

PROGRAM DESCRIPTIONS

0500100 - ACCOUNTING AND REPORTING

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

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

0500200 - AUDITS

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

0500300 - PERSONNEL AND PAYROLL SERVICES

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

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

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

0500400 - UNCLAIMED PROPERTY

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

0500500 - DISBURSEMENTS

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

0500900 - DEPARTMENTAL ADMINISTRATION

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

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

DETAILED EXPENDITURES BY PROGRAM

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	PROGRAM REQUIREMENTS			
0500	STATE CONTROLLER'S OFFICE			
	State Operations:			
0001	General Fund	\$123,122	\$141,598	\$190,590
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	5,700	5,698	5,710
0062	Highway Users Tax Account, Transportation Tax Fund	1,936	1,934	1,938
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	17
0107	Abandoned Vehicle Trust Fund	12	2	2
0330	Local Revenue Fund	904	905	906
0877	DMV Local Agency Collection Fund	20	11	11
0890	Federal Trust Fund	1,320	1,651	1,652
0903	State Penalty Fund	1,830	1,828	1,832
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0970	Unclaimed Property Fund	54,049	54,790	56,009
0988	Other - Unallocated Non-Governmental Cost Funds	338	337	338
0995	Reimbursements	58,357	66,861	64,393
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	2,672	2,787	2,792
3286	Safe Neighborhoods and Schools Fund	383	383	383
3288	Cannabis Control Fund	489	-	-
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	681	679	680
3341	Cannabis Tax Fund - State Controller's Office	-	489	489
6086	2016 State School Facilities Fund	106	-	-
6094	2024 State School Facilities Fund	-	-	300
9740	Central Service Cost Recovery Fund	52,783	51,386	106,718

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		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
Totals, State Operations		\$305,180	\$331,817	\$435,221
SUBPROGRAM REQUIREMENTS				
0500100	Accounting and Reporting			
	State Operations:			
0001	General Fund	\$32,019	\$44,743	\$42,589
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,660	2,660	2,665
0062	Highway Users Tax Account, Transportation Tax Fund	509	508	509
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	17
0107	Abandoned Vehicle Trust Fund	12	2	2
0330	Local Revenue Fund	904	905	906
0877	DMV Local Agency Collection Fund	20	11	11
0903	State Penalty Fund	229	227	228
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0988	Other - Unallocated Non-Governmental Cost Funds	231	230	231
0995	Reimbursements	6,060	8,290	8,300
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	2,672	2,787	2,792
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	146	145	145
9740	Central Service Cost Recovery Fund	11,857	13,604	17,171
Totals, State Operations		\$57,797	\$74,590	\$76,027
SUBPROGRAM REQUIREMENTS				
0500200	Audits			
	State Operations:			
0001	General Fund	\$6,934	\$5,781	\$4,941
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	3,040	3,038	3,045
0062	Highway Users Tax Account, Transportation Tax Fund	1,427	1,426	1,429
0890	Federal Trust Fund	1,320	1,651	1,652
0903	State Penalty Fund	1,601	1,601	1,604
0970	Unclaimed Property Fund	2,281	3,718	3,726
0988	Other - Unallocated Non-Governmental Cost Funds	107	107	107
0995	Reimbursements	6,729	14,140	14,164
3286	Safe Neighborhoods and Schools Fund	383	383	383
3288	Cannabis Control Fund	489	-	-
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	535	534	535
3341	Cannabis Tax Fund - State Controller's Office	-	489	489
6086	2016 State School Facilities Fund	106	-	-
6094	2024 State School Facilities Fund	-	-	300
9740	Central Service Cost Recovery Fund	10,584	7,967	9,445
Totals, State Operations		\$35,536	\$40,835	\$41,820
SUBPROGRAM REQUIREMENTS				
0500300	Personnel/Payroll Services			
	State Operations:			
0001	General Fund	\$41,016	\$40,225	\$97,968
0995	Reimbursements	6,828	12,192	12,216
9740	Central Service Cost Recovery Fund	12,712	10,688	56,941
Totals, State Operations		\$60,556	\$63,105	\$167,125
SUBPROGRAM REQUIREMENTS				
0500400	Unclaimed Property			
	State Operations:			
0970	Unclaimed Property Fund	36,285	38,503	39,448
0995	Reimbursements	3	6	6

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		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
Totals, State Operations		\$36,288	\$38,509	\$39,454
SUBPROGRAM REQUIREMENTS				
0500500	Disbursements			
State Operations:				
0001	General Fund	\$9,051	\$2,913	\$2,857
0995	Reimbursements	21,106	26,833	24,307
9740	Central Service Cost Recovery Fund	3,236	1,700	1,995
Totals, State Operations		\$33,393	\$31,446	\$29,159
SUBPROGRAM REQUIREMENTS				
0500900	Departmental Administration			
State Operations:				
0001	General Fund	\$34,102	\$47,936	\$42,235
0970	Unclaimed Property Fund	15,483	12,569	12,835
0995	Reimbursements	17,631	5,400	5,400
9740	Central Service Cost Recovery Fund	14,394	17,427	21,166
Totals, State Operations		\$81,610	\$83,332	\$81,636
TOTALS, EXPENDITURES				
State Operations		305,180	331,817	435,221
Totals, Expenditures		\$305,180	\$331,817	\$435,221

EXPENDITURES BY CATEGORY

1 State Operations	<u>Positions</u>			<u>Expenditures</u>		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	1,616.4	1,617.9	1,617.9	\$142,567	\$145,667	\$145,667
Other Adjustments	-179.8	-	20.0	-10,107	1,421	6,645
Net Totals, Salaries and Wages	1,436.6	1,617.9	1,637.9	\$132,460	\$147,088	\$152,312
Staff Benefits	-	-	-	76,150	80,932	80,291
Totals, Personal Services	1,436.6	1,617.9	1,637.9	\$208,610	\$228,020	\$232,603
OPERATING EXPENSES AND EQUIPMENT				\$96,237	\$103,797	\$202,618
SPECIAL ITEMS OF EXPENSES				333	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$305,180	\$331,817	\$435,221

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$123,122	\$128,550	\$190,590
Allocation for Employee Compensation	-	1,871	-
Allocation for Staff Benefits	-	1,048	-
Section 3.60 Pension Contribution Adjustment	-	-3,576	-
Prior Year Balances Available:			
Item 0840-001-0001 Budget Act of 2022 as reappropriated by Item 0840-490, Budget Act of 2023 and Item 0840-490, Budget Act of 2024	-	10,406	-
Item 0840-001-0001, Budget Act of 2023 as reappropriated by Item 0840-491, Budget Act of 2024	-	3,299	-
Totals Available	\$123,122	\$141,598	\$190,590

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1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
TOTALS, EXPENDITURES	\$123,122	\$141,598	\$190,590
0046 Public Transportation Account, State Transportation Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$19	\$19	\$19
TOTALS, EXPENDITURES	\$19	\$19	\$19
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,700	\$5,724	\$5,710
Allocation for Employee Compensation	-	71	-
Allocation for Staff Benefits	-	39	-
Section 3.60 Pension Contribution Adjustment	-	-136	-
TOTALS, EXPENDITURES	\$5,700	\$5,698	\$5,710
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,631	\$1,637	\$1,633
Allocation for Employee Compensation	-	21	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	-40	-
Apportionment payment system assessments per Control Section 25.50	305	305	305
TOTALS, EXPENDITURES	\$1,936	\$1,934	\$1,938
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$17	\$17	\$17
TOTALS, EXPENDITURES	\$17	\$17	\$17
0107 Abandoned Vehicle Trust Fund			
APPROPRIATIONS			
Vehicle Code section 9250.7(b)	\$12	\$2	\$2
TOTALS, EXPENDITURES	\$12	\$2	\$2
0330 Local Revenue Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$804	\$808	\$806
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	-16	-
Apportionment payment system assessments per Control Section 25.50	100	100	100
TOTALS, EXPENDITURES	\$904	\$905	\$906
0877 DMV Local Agency Collection Fund			
APPROPRIATIONS			
Vehicle Code section 9250.14(b)	\$18	\$9	\$9
Apportionment payment system assessments per Control Section 25.50	2	2	2
TOTALS, EXPENDITURES	\$20	\$11	\$11
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,320	\$1,659	\$1,652
Allocation for Employee Compensation	-	22	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Pension Contribution Adjustment	-	-42	-
Totals Available	\$1,320	\$1,651	\$1,652
TOTALS, EXPENDITURES	\$1,320	\$1,651	\$1,652
0903 State Penalty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,830	\$1,837	\$1,832

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1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Allocation for Employee Compensation	-	23	-
Allocation for Staff Benefits	-	13	-
Section 3.60 Pension Contribution Adjustment	-	-45	-
TOTALS, EXPENDITURES	\$1,830	\$1,828	\$1,832
0932 Trial Court Trust Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$174	\$174	\$174
TOTALS, EXPENDITURES	\$174	\$174	\$174
0969 Public Safety Account, Local Public Safety Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$268	\$268	\$268
TOTALS, EXPENDITURES	\$268	\$268	\$268
0970 Unclaimed Property Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$54,049	\$55,041	\$56,009
Allocation for Employee Compensation	-	812	-
Allocation for Staff Benefits	-	492	-
Section 3.60 Pension Contribution Adjustment	-	-1,555	-
TOTALS, EXPENDITURES	\$54,049	\$54,790	\$56,009
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
001 Budget Act appropriation	\$338	\$340	\$338
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-8	-
TOTALS, EXPENDITURES	\$338	\$337	\$338
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$58,357	\$66,861	\$64,393
TOTALS, EXPENDITURES	\$58,357	\$66,861	\$64,393
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,672	\$2,798	\$2,792
Allocation for Employee Compensation	-	33	-
Allocation for Staff Benefits	-	18	-
Section 3.60 Pension Contribution Adjustment	-	-62	-
Totals Available	\$2,672	\$2,787	\$2,792
TOTALS, EXPENDITURES	\$2,672	\$2,787	\$2,792
3286 Safe Neighborhoods and Schools Fund			
APPROPRIATIONS			
Government Code section 7599.2(d)	\$383	\$383	\$383
TOTALS, EXPENDITURES	\$383	\$383	\$383
3288 Cannabis Control Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$489	-	-
TOTALS, EXPENDITURES	\$489	-	-
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$681	\$683	\$680
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	-17	-

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1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
TOTALS, EXPENDITURES	\$681	\$679	\$680
3341 Cannabis Tax Fund - State Controller's Office			
APPROPRIATIONS			
Revenue and Taxation Code sections 34019(a)(4) and 34020	-	\$489	\$489
TOTALS, EXPENDITURES	-	\$489	\$489
6086 2016 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$106	-	-
Totals Available	\$106	-	-
TOTALS, EXPENDITURES	\$106	-	-
6094 2024 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$300
TOTALS, EXPENDITURES	-	-	\$300
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$52,783	\$51,680	\$106,718
Allocation for Employee Compensation	-	824	-
Allocation for Staff Benefits	-	469	-
Section 3.60 Pension Contribution Adjustment	-	-1,587	-
Totals Available	\$52,783	\$51,386	\$106,718
TOTALS, EXPENDITURES	\$52,783	\$51,386	\$106,718
Total Expenditures, All Funds, (State Operations)	\$305,180	\$331,817	\$435,221
2 LOCAL ASSISTANCE	2023-24*	2024-25*	2025-26*
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	\$500	\$500
Allocation to California Firefighters' Memorial Fund	-	-500	-500
TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (Local Assistance)	\$0	\$0	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$305,180	\$331,817	\$435,221

FUND CONDITION STATEMENTS

	2023-24*	2024-25*	2025-26*
<u>0442 California Olympic Training Account^S</u>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4142500 License Plate Fees - Personalized Plates	\$33	\$31	\$31
Transfers and Other Adjustments			
Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	-33	-31	-31
FUND BALANCE	-	-	-
<u>3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund^S</u>			
BEGINNING BALANCE	\$9,978	\$6,205	\$9,776
Prior Year Adjustments	2	-	-
Adjusted Beginning Balance	\$9,980	\$6,205	\$9,776
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

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

0840 State Controller - Continued

	2023-24*	2024-25*	2025-26*
4151000 Interest Income - Other Loans	1,700	1,834	1,834
4163000 Investment Income - Surplus Money Investments	327	366	366
Transfers and Other Adjustments			
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per 2024 Budget Act	-	7,500	-
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per Government Code Section 16180(c)	3,379	3,379	3,379
Total Revenues, Transfers, and Other Adjustments	<u>\$5,406</u>	<u>\$13,079</u>	<u>\$5,579</u>
Total Resources	<u>\$15,386</u>	<u>\$19,284</u>	<u>\$15,355</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
0840 State Controller (State Operations)	2,672	2,787	2,792
9100 Tax Relief (Local Assistance)	6,302	14,000	9,500
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	207	221	234
Less funding provided by General Fund (Local Assistance)	-	-7,500	-3,000
Total Expenditures and Expenditure Adjustments	<u>\$9,181</u>	<u>\$9,508</u>	<u>\$9,526</u>
FUND BALANCE	<u>\$6,205</u>	<u>\$9,776</u>	<u>\$5,829</u>
Reserve for economic uncertainties	6,205	9,776	5,829

CHANGES IN AUTHORIZED POSITIONS

	<u>Positions</u>			<u>Expenditures</u>		
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
Baseline Positions	1,616.4	1,617.9	1,617.9	\$142,567	\$145,667	\$145,667
Salary and Other Adjustments	-179.8	-	-	-10,107	1,421	4,397
Workload and Administrative Adjustments						
California State Payroll System Project						
Assoc Govtl Program Analyst	-	-	-2.0	-	-	-161
Info Officer II	-	-	-1.0	-	-	-98
Info Tech Mgr I	-	-	-1.0	-	-	-128
Info Tech Mgr II	-	-	1.0	-	-	147
Info Tech Spec I	-	-	11.0	-	-	1,112
Info Tech Spec II	-	-	9.0	-	-	1,076
Staff Svcs Mgr I	-	-	1.0	-	-	94
Staff Svcs Mgr II (Supvry)	-	-	2.0	-	-	206
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>20.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$2,248</u>
Totals, Adjustments	<u>-179.8</u>	<u>-</u>	<u>20.0</u>	<u>\$-10,107</u>	<u>\$1,421</u>	<u>\$6,645</u>
TOTALS, SALARIES AND WAGES	<u>1,436.6</u>	<u>1,617.9</u>	<u>1,637.9</u>	<u>\$132,460</u>	<u>\$147,088</u>	<u>\$152,312</u>

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