



# 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 Department of FISCAL, the Office of Data and Innovation, the California Public Employees' Retirement System, and the California State Teachers' Retirement System. Additionally, the Government Operations Agency administers the 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		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6200	Human Resources Management	209.4	268.4	283.4	\$71,691	\$88,714	\$93,879
6205	Local Government Services	9.2	13.0	13.0	1,807	2,296	2,336
6210	Benefits Administration	62.8	76.0	76.0	32,389	34,551	36,040
6215	Benefit Payments	-	-	-	599,537	526,503	526,503
9900100	Administration	93.2	114.0	114.0	18,995	20,055	21,666
9900200	Administration - Distributed	-	-	-	-17,720	-18,658	-18,699
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>374.6</b>	<b>471.4</b>	<b>486.4</b>	<b>\$706,699</b>	<b>\$653,461</b>	<b>\$661,725</b>

  

FUNDING		2023-24*	2024-25*	2025-26*
0001	General Fund	\$30,450	\$33,220	\$36,807
0367	Indian Gaming Special Distribution Fund	39	75	75
0821	Flexelect Benefit Fund	20,910	27,846	27,893
0915	Deferred Compensation Plan Fund	569,614	508,480	509,421
0995	Reimbursements	47,567	66,313	67,877
3085	Behavioral Health Services Fund	42	-	-
8008	State Employees Pretax Parking Fund	418	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	26,794	8,784	8,784
9740	Central Service Cost Recovery Fund	10,865	7,343	9,468
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$706,699</b>	<b>\$653,461</b>	<b>\$661,725</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

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Workload Budget Change Proposals</b>			-			-
• IHSS Collective Bargaining (AB 283)	\$-	\$-	-	\$3,300	\$-	15.0

\* 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**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• CalHR Internal Content Management System/Intranet	-	-	-	1,520	-	-
• Classification Audit	-	-	-	650	-	-
• Recruitment System Enhancements	-	-	-	300	-	-
• Savings Plus' Education & Outreach Travel Reimbursements	-	-	-	-	79	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$5,770</b>	<b>\$79</b>	<b>15.0</b>
<b>Other Workload Budget Adjustments</b>						
• Section 4.05 Government Efficiencies Reductions	-880	-805	-	-880	-	-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-1,361	-1,985	-	-1,361	-	-
• Salary Adjustments	541	762	-	532	771	-
• Benefit Adjustments	281	411	-	347	530	-
• Retirement Rate Adjustments	-1,027	-1,566	-	-1,027	-1,566	-
• Miscellaneous Baseline Adjustments	-	-	-	-1,680	1,680	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-2,446</b>	<b>\$-3,183</b>	<b>-</b>	<b>\$-4,069</b>	<b>\$1,415</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-2,446</b>	<b>\$-3,183</b>	<b>-</b>	<b>\$1,701</b>	<b>\$1,494</b>	<b>15.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-2,446</b>	<b>\$-3,183</b>	<b>-</b>	<b>\$1,701</b>	<b>\$1,494</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.

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.

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**7501 Department of Human Resources - Continued**

**DETAILED EXPENDITURES BY PROGRAM**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6200</b>	<b>HUMAN RESOURCES MANAGEMENT</b>			
	<b>State Operations:</b>			
0001	General Fund	\$29,337	\$31,132	\$33,230
0367	Indian Gaming Special Distribution Fund	39	75	75
0995	Reimbursements	31,408	50,164	51,106
3085	Behavioral Health Services Fund	42	-	-
9740	Central Service Cost Recovery Fund	10,865	7,343	9,468
	<b>Totals, State Operations</b>	<u>\$71,691</u>	<u>\$88,714</u>	<u>\$93,879</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6205</b>	<b>LOCAL GOVERNMENT SERVICES</b>			
	<b>State Operations:</b>			
0995	Reimbursements	1,807	2,296	2,336
	<b>Totals, State Operations</b>	<u>\$1,807</u>	<u>\$2,296</u>	<u>\$2,336</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6210</b>	<b>BENEFITS ADMINISTRATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,252	\$2,065	\$2,034
0821	Flexelect Benefit Fund	1,070	1,527	1,574
0915	Deferred Compensation Plan Fund	17,129	18,480	19,421
0995	Reimbursements	12,938	12,479	13,011
	<b>Totals, State Operations</b>	<u>\$32,389</u>	<u>\$34,551</u>	<u>\$36,040</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6215</b>	<b>BENEFIT PAYMENTS</b>			
	<b>Unclassified:</b>			
0821	Flexelect Benefit Fund	\$19,840	\$26,319	\$26,319
0915	Deferred Compensation Plan Fund	552,485	490,000	490,000
8008	State Employees Pretax Parking Fund	418	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	26,794	8,784	8,784
	<b>Totals, Unclassified</b>	<u>\$599,537</u>	<u>\$526,503</u>	<u>\$526,503</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>9900</b>	<b>ADMINISTRATION - TOTAL</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$139	\$23	\$1,543
0995	Reimbursements	1,414	1,374	1,424
	<b>Totals, State Operations</b>	<u>\$1,275</u>	<u>\$1,397</u>	<u>\$2,967</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$17,581	\$18,681	\$20,242
0995	Reimbursements	1,414	1,374	1,424
	<b>Totals, State Operations</b>	<u>\$18,995</u>	<u>\$20,055</u>	<u>\$21,666</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$17,720	-\$18,658	-\$18,699
	<b>Totals, State Operations</b>	<u>-\$17,720</u>	<u>-\$18,658</u>	<u>-\$18,699</u>

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**7501 Department of Human Resources - Continued**

	<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>TOTALS, EXPENDITURES</b>			
State Operations	107,162	126,958	135,222
Unclassified	599,537	526,503	526,503
<b>Totals, Expenditures</b>	<b>\$706,699</b>	<b>\$653,461</b>	<b>\$661,725</b>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	469.4	471.4	471.4	\$46,337	\$46,838	\$46,838
Other Adjustments	-94.8	-	15.0	-7,097	-844	1,960
<b>Net Totals, Salaries and Wages</b>	<b>374.6</b>	<b>471.4</b>	<b>486.4</b>	<b>\$39,240</b>	<b>\$45,994</b>	<b>\$48,798</b>
Staff Benefits	-	-	-	22,114	22,419	24,208
<b>Totals, Personal Services</b>	<b>374.6</b>	<b>471.4</b>	<b>486.4</b>	<b>\$61,354</b>	<b>\$68,413</b>	<b>\$73,006</b>
OPERATING EXPENSES AND EQUIPMENT				\$37,957	\$33,311	\$36,982
SPECIAL ITEMS OF EXPENSES				7,851	25,234	25,234
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$107,162</b>	<b>\$126,958</b>	<b>\$135,222</b>

4 Unclassified	Expenditures		
	2023-24*	2024-25*	2025-26*
Other Special Items of Expense	\$599,537	\$526,503	\$526,503
<b>TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)</b>	<b>\$599,537</b>	<b>\$526,503</b>	<b>\$526,503</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$28,753	\$35,666	\$36,807
Allocation for Employee Compensation	-	541	-
Allocation for Staff Benefits	-	281	-
Section 3.60 Pension Contribution Adjustment	-	-1,027	-
Section 4.05 Government Efficiencies Reductions	-	-880	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-1,361	-
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>\$30,450</b>	<b>\$33,220</b>	<b>\$36,807</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$30,450</b>	<b>\$33,220</b>	<b>\$36,807</b>
<b>0367 Indian Gaming Special Distribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$39	\$75	\$75
<b>Totals Available</b>	<b>\$39</b>	<b>\$75</b>	<b>\$75</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$39</b>	<b>\$75</b>	<b>\$75</b>
<b>0821 Flexelect Benefit Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,070	\$1,574	\$1,574
Allocation for Employee Compensation	-	11	-

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**7501 Department of Human Resources - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
Allocation for Staff Benefits	-	6	-
Section 3.60 Pension Contribution Adjustment	-	-19	-
Section 4.05 Government Efficiencies Reductions	-	-37	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-8	-
<b>Totals Available</b>	<u><b>\$1,070</b></u>	<u><b>\$1,527</b></u>	<u><b>\$1,574</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$1,070</b></u>	<u><b>\$1,527</b></u>	<u><b>\$1,574</b></u>
<b>0915 Deferred Compensation Plan Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,129	\$19,361	\$19,421
Allocation for Employee Compensation	-	90	-
Allocation for Staff Benefits	-	48	-
Section 3.60 Pension Contribution Adjustment	-	-171	-
Section 4.05 Government Efficiencies Reductions	-	-615	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-233	-
<b>Totals Available</b>	<u><b>\$17,129</b></u>	<u><b>\$18,480</b></u>	<u><b>\$19,421</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$17,129</b></u>	<u><b>\$18,480</b></u>	<u><b>\$19,421</b></u>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$47,567	\$66,313	\$67,877
<b>TOTALS, EXPENDITURES</b>	<u><b>\$47,567</b></u>	<u><b>\$66,313</b></u>	<u><b>\$67,877</b></u>
<b>3085 Behavioral Health Services Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$42	-	-
<b>Totals Available</b>	<u><b>\$42</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$42</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,865	\$7,812	\$9,468
Allocation for Employee Compensation	-	173	-
Allocation for Staff Benefits	-	94	-
Section 3.60 Pension Contribution Adjustment	-	-332	-
Section 4.05 Government Efficiencies Reductions	-	-153	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-251	-
<b>Totals Available</b>	<u><b>\$10,865</b></u>	<u><b>\$7,343</b></u>	<u><b>\$9,468</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$10,865</b></u>	<u><b>\$7,343</b></u>	<u><b>\$9,468</b></u>
<b>Total Expenditures, All Funds, (State Operations)</b>	<u><b>\$107,162</b></u>	<u><b>\$126,958</b></u>	<u><b>\$135,222</b></u>
<b>4 UNCLASSIFIED</b>			
<b>0821 Flexelect Benefit Fund</b>			
APPROPRIATIONS			
Government Code section 1156 (claims paid)	\$19,840	\$26,319	\$26,319
<b>Totals Available</b>	<u><b>\$19,840</b></u>	<u><b>\$26,319</b></u>	<u><b>\$26,319</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$19,840</b></u>	<u><b>\$26,319</b></u>	<u><b>\$26,319</b></u>
<b>0915 Deferred Compensation Plan Fund</b>			
APPROPRIATIONS			
Government Code section 19993-19993.05	\$552,478	\$489,950	\$489,950
Government Code section 20284(b) (Deferred Compensation Alternative Retirement Program)	7	50	50
<b>Totals Available</b>	<u><b>\$552,485</b></u>	<u><b>\$490,000</b></u>	<u><b>\$490,000</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$552,485</b></u>	<u><b>\$490,000</b></u>	<u><b>\$490,000</b></u>
<b>8008 State Employees Pretax Parking Fund</b>			
APPROPRIATIONS			

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## 7501 Department of Human Resources - Continued

4 UNCLASSIFIED	2023-24*	2024-25*	2025-26*
Government Code section 1156.1	\$418	\$1,400	\$1,400
<b>Totals Available</b>	<b>\$418</b>	<b>\$1,400</b>	<b>\$1,400</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$418</b>	<b>\$1,400</b>	<b>\$1,400</b>
<b>8049 Vision Care Program for State Annuitants Fund</b>			
APPROPRIATIONS			
Government Code section 22959.6	\$26,794	\$8,784	\$8,784
<b>Totals Available</b>	<b>\$26,794</b>	<b>\$8,784</b>	<b>\$8,784</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$26,794</b>	<b>\$8,784</b>	<b>\$8,784</b>
<b>Total Expenditures, All Funds, (Unclassified)</b>	<b>\$599,537</b>	<b>\$526,503</b>	<b>\$526,503</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)</b>	<b>\$706,699</b>	<b>\$653,461</b>	<b>\$661,725</b>

## FUND CONDITION STATEMENTS

	2023-24*	2024-25*	2025-26*
<b>0821 Flexelect Benefit Fund<sup>N</sup></b>			
BEGINNING BALANCE	\$5,048	\$5,794	\$6,513
Prior Year Adjustments	27	-	-
Adjusted Beginning Balance	\$5,075	\$5,794	\$6,513
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	225	285	285
4163000 Investment Income - Surplus Money Investments	292	227	227
4170900 Contributions to Fiduciary Funds	21,219	28,182	28,182
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	18	42	42
Total Revenues, Transfers, and Other Adjustments	\$21,754	\$28,736	\$28,736
Total Resources	\$26,829	\$34,530	\$35,249
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	1,070	1,527	1,574
7501 Department of Human Resources (Unclassified)	19,840	26,319	26,319
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	125	171	174
Total Expenditures and Expenditure Adjustments	\$21,035	\$28,017	\$28,067
FUND BALANCE	\$5,794	\$6,513	\$7,182
Reserve for economic uncertainties	5,794	6,513	7,182
<b>0915 Deferred Compensation Plan Fund<sup>N</sup></b>			
BEGINNING BALANCE	\$20,153,337	\$24,188,901	\$26,578,712
Prior Year Adjustments	288	-	-
Adjusted Beginning Balance	\$20,153,625	\$24,188,901	\$26,578,712
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4160000 Investment Income - Condemnation Deposits Fund	409	-	-
4163000 Investment Income - Surplus Money Investments	422	561	435
4164000 Gain/Loss on Sale of Investments	2,908,568	2,195,010	2,195,010
4170900 Contributions to Fiduciary Funds	1,676,703	684,044	684,044
4172500 Miscellaneous Revenue	18,788	18,676	18,676
Total Revenues, Transfers, and Other Adjustments	\$4,604,890	\$2,898,291	\$2,898,165
Total Resources	\$24,758,515	\$27,087,192	\$29,476,877
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	17,129	18,480	19,421
7501 Department of Human Resources (Unclassified)	552,485	490,000	490,000
Total Expenditures and Expenditure Adjustments	\$569,614	\$508,480	\$509,421

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**7501 Department of Human Resources - Continued**

	2023-24*	2024-25*	2025-26*
FUND BALANCE	\$24,188,901	\$26,578,712	\$28,967,456
Reserve for economic uncertainties	24,188,901	26,578,712	28,967,456
<b><u>8049 Vision Care Program for State Annuitants Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$6,002	\$7,119	\$20,360
Prior Year Adjustments	3,775	-	-
Adjusted Beginning Balance	<u>\$9,777</u>	<u>\$7,119</u>	<u>\$20,360</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	786	568	568
4163000 Investment Income - Surplus Money Investments	302	202	202
4170900 Contributions to Fiduciary Funds	23,048	21,255	21,255
Total Revenues, Transfers, and Other Adjustments	<u>\$24,136</u>	<u>\$22,025</u>	<u>\$22,025</u>
Total Resources	<u>\$33,913</u>	<u>\$29,144</u>	<u>\$42,385</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (Unclassified)	26,794	8,784	8,784
Total Expenditures and Expenditure Adjustments	<u>\$26,794</u>	<u>\$8,784</u>	<u>\$8,784</u>
FUND BALANCE	<u>\$7,119</u>	<u>\$20,360</u>	<u>\$33,601</u>
Reserve for economic uncertainties	7,119	20,360	33,601

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	469.4	471.4	471.4	\$46,337	\$46,838	\$46,838
<b>Salary and Other Adjustments</b>	-94.8	-	-	-7,097	-844	-245
<b>Workload and Administrative Adjustments</b>						
<b>Diverse, Ethnic, and Community Media Outreach (AB 1511)</b>	-	-	-	-	-	-
<b>IHSS Collective Bargaining (AB 283)</b>						
Various	-	-	15.0	-	-	2,205
<b>LMS Consolidation with CalHR and DGS</b>	-	-	-	-	-	-
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	<u>-</u>	<u>-</u>	<u>15.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$2,205</u>
<b>Totals, Adjustments</b>	<u>-94.8</u>	<u>-</u>	<u>15.0</u>	<u>\$-7,097</u>	<u>\$-844</u>	<u>\$1,960</u>
<b>TOTALS, SALARIES AND WAGES</b>	<u>374.6</u>	<u>471.4</u>	<u>486.4</u>	<u>\$39,240</u>	<u>\$45,994</u>	<u>\$48,798</u>

**7502 Department of Technology**

The California Department of Technology is committed to partnering with state, local government, and educational entities to advance California’s technology and ensure secure, equitable, and reliable solutions through effective policy and oversight, statewide strategies, and innovative services.

**3-YEAR EXPENDITURES AND POSITIONS**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6230 Department of Technology	956.6	1,104.5	1,104.5	\$1,902,574	\$3,219,197	\$798,801
<b>TOTALS, POSITIONS AND EXPENDITURES (All)</b>	<u>956.6</u>	<u>1,104.5</u>	<u>1,104.5</u>	<u>\$1,902,574</u>	<u>\$3,219,197</u>	<u>\$798,801</u>

\* 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

Programs)	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>FUNDING</b>			<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>	
0001 General Fund			\$324,199	\$1,281,046	\$56,501	
0890 Federal Trust Fund			3,010	73,000	-	
0995 Reimbursements			-	10	10	
8506 Coronavirus Fiscal Recovery Fund of 2021			1,041,695	1,151,041	-	
9730 Technology Services Revolving Fund			530,172	710,217	738,189	
9740 Central Service Cost Recovery Fund			3,498	3,883	4,101	
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>			<b>\$1,902,574</b>	<b>\$3,219,197</b>	<b>\$798,801</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 1, chapter 6, section 6611, and part 2, chapters 3 and 3.5.

#### DETAILED BUDGET ADJUSTMENTS

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Workload Budget Change Proposals</b>			-			-
• CAL-CSIRS Replacement	\$-	\$-	-	\$2,030	\$-	-
• Digital ID Statewide Service Offering	-	-	-	972	-	-
• 2025-26 Mission-Critical Collaborative Tools	-	-	-	327	-	-
• Accountability.ca.gov Ongoing Funding	-	-	-	185	-	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$3,514</b>	<b>\$-</b>	<b>-</b>
<b>Other Workload Budget Adjustments</b>			-			-
• Data Center Capacity Adjustment Pursuant to Section 2.00, Chapter 22, Statutes of 2024	-	-	-	-	76,221	-
• Augmentation Pursuant to Item 7502-001-9730, Provision 1, Budget Act of 2024	-	45,150	-	-	-	-
• Executive Order E 24/25 - 228: CS 90.00 Funding for 2025 Southern California Fires	1,036	-	-	-	-	-
• Executive Order E 24/25-210 Revised: CS 90.00 Funding for 2025 Southern California Fires	430	-	-	-	-	-
• Middle Mile Broadband Initiative Position Establishment, Pursuant to Section 2.00, Chapter 22, Statutes of 2024	-	-	2.0	-	-	2.0
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-462	-	-	-462	-	-
• Salary Adjustments	503	3,026	-	503	3,026	-
• Benefit Adjustments	259	1,573	-	321	1,962	-
• Lease Revenue Debt Service Adjustment	-	-	-	-	3	-
• Carryover/Reappropriation	973,329	1,224,041	-	-	-	-
• Miscellaneous Baseline Adjustments	-	-	-	-212	212	-
• Retirement Rate Adjustments	-968	-5,777	-	-968	-5,777	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$974,127</b>	<b>\$1,268,013</b>	<b>2.0</b>	<b>-\$818</b>	<b>\$75,647</b>	<b>2.0</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$974,127</b>	<b>\$1,268,013</b>	<b>2.0</b>	<b>\$2,696</b>	<b>\$75,647</b>	<b>2.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$974,127</b>	<b>\$1,268,013</b>	<b>2.0</b>	<b>\$2,696</b>	<b>\$75,647</b>	<b>2.0</b>

\* 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**

**PROGRAM DESCRIPTIONS**

6230 - DEPARTMENT OF TECHNOLOGY

The Department maintains up-to-date policies for IT, business telecommunications and broadband goods, systems and services to ensure the state adopts and uses best practices in the management of state IT, telecommunications and broadband infrastructure. The Department develops annually the California Information Technology Strategic Plan, establishes statewide IT, telecommunications, and broadband 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.

The Office of Statewide Project Delivery bolsters the successful delivery of IT projects through direct engagement and collaboration with state entities. The office is responsible for the planning, approval, procurement, execution, and oversight of state IT projects. The Office of Statewide Technology Procurement conducts independent project oversight for state project acquisitions of information technology and telecommunications goods and services.

**DETAILED EXPENDITURES BY PROGRAM**

		2023-24*	2024-25*	2025-26*
<b>PROGRAM REQUIREMENTS</b>				
<b>6230</b>	<b>DEPARTMENT OF TECHNOLOGY</b>			
<b>State Operations:</b>				
0001	General Fund	\$324,199	\$1,281,046	\$56,501
0890	Federal Trust Fund	3,010	73,000	-
0995	Reimbursements	-	10	10
8506	Coronavirus Fiscal Recovery Fund of 2021	1,041,695	1,151,041	-
9730	Technology Services Revolving Fund	530,172	710,217	738,189
9740	Central Service Cost Recovery Fund	3,498	3,883	4,101
<b>Totals, State Operations</b>		<b>\$1,902,574</b>	<b>\$3,219,197</b>	<b>\$798,801</b>
<b>TOTALS, EXPENDITURES</b>				
State Operations		1,902,574	3,219,197	798,801
<b>Totals, Expenditures</b>		<b>\$1,902,574</b>	<b>\$3,219,197</b>	<b>\$798,801</b>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>PERSONAL SERVICES</b>						
Baseline Positions	1,066.5	1,102.5	1,102.5	\$126,376	\$126,632	\$126,348
Other Adjustments	-109.9	2.0	2.0	-14,109	538	3,524
<b>Net Totals, Salaries and Wages</b>	<b>956.6</b>	<b>1,104.5</b>	<b>1,104.5</b>	<b>\$112,267</b>	<b>\$127,170</b>	<b>\$129,872</b>
Staff Benefits	-	-	-	64,936	59,068	60,939
<b>Totals, Personal Services</b>	<b>956.6</b>	<b>1,104.5</b>	<b>1,104.5</b>	<b>\$177,203</b>	<b>\$186,238</b>	<b>\$190,811</b>
OPERATING EXPENSES AND EQUIPMENT				\$1,725,371	\$3,032,959	\$607,990
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL</b>				<b>\$1,902,574</b>	<b>\$3,219,197</b>	<b>\$798,801</b>

\* 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**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>FUNDS (State Operations)</b>						
<b>DETAIL OF APPROPRIATIONS AND ADJUSTMENTS</b>						
<b>1 STATE OPERATIONS</b>				<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
	<b>0001 General Fund</b>					
APPROPRIATIONS						
001 Budget Act appropriation				\$116,751	\$306,143	\$56,501
Allocation for Employee Compensation				-	489	-
Allocation for Staff Benefits				-	250	-
Executive Order E 24/25 - 228: CS 90.00 Funding for 2025 Southern California Fires				-	1,036	-
Executive Order E 24/25-210 Revised: CS 90.00 Funding for 2025 Southern California Fires				-	430	-
Section 3.60 Pension Contribution Adjustment				-	-940	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment				-	-462	-
002 Budget Act appropriation				768	776	-
Allocation for Employee Compensation				-	14	-
Allocation for Staff Benefits				-	9	-
Section 3.60 Pension Contribution Adjustment				-	-28	-
Prior Year Balances Available:						
Item 7502-001-0001, Budget Act of 2021				183,909	702,748	-
Item 7502-001-0001, Budget Act of 2023				-	265,228	-
Item 7502-002-0001, Budget Act of 2021				17,399	-	-
Item 7502-002-0001, Budget Act of 2022				5,372	5,353	-
	<b>Totals Available</b>			<b>\$324,199</b>	<b>\$1,281,046</b>	<b>\$56,501</b>
<b>TOTALS, EXPENDITURES</b>				<b>\$324,199</b>	<b>\$1,281,046</b>	<b>\$56,501</b>
	<b>0890 Federal Trust Fund</b>					
APPROPRIATIONS						
001 Budget Act appropriation				\$154	-	-
Prior Year Balances Available:						
Item 7502-001-0890, Budget Act of 2023				-	73,000	-
Item 7502-011-0890, Budget Act of 2022 as reappropriated by Item 7502-490, Budget Act of 2023				2,856	-	-
	<b>Totals Available</b>			<b>\$3,010</b>	<b>\$73,000</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>				<b>\$3,010</b>	<b>\$73,000</b>	<b>-</b>
	<b>0995 Reimbursements</b>					
APPROPRIATIONS						
Reimbursements				-	\$10	\$10
<b>TOTALS, EXPENDITURES</b>				<b>-</b>	<b>\$10</b>	<b>\$10</b>
	<b>8506 Coronavirus Fiscal Recovery Fund of 2021</b>					
Prior Year Balances Available:						
Item 7502-062-8506, Budget Act of 2021				1,041,695	1,151,041	-
	<b>Totals Available</b>			<b>\$1,041,695</b>	<b>\$1,151,041</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>				<b>\$1,041,695</b>	<b>\$1,151,041</b>	<b>-</b>
	<b>9730 Technology Services Revolving Fund</b>					
APPROPRIATIONS						
001 Budget Act appropriation				\$527,136	\$663,197	\$735,161
Allocation for Employee Compensation				-	2,966	-
Allocation for Staff Benefits				-	1,543	-
Augmentation Pursuant to Item 7502-001-9730, Provision 1, Budget Act of 2024				-	45,150	-
Section 3.60 Pension Contribution Adjustment				-	-5,664	-

\* 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>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
003 Budget Act appropriation	3,036	3,025	-
093 Budget Act appropriation	-	-	3,028
<b>Totals Available</b>	<b>\$530,172</b>	<b>\$710,217</b>	<b>\$738,189</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$530,172</b>	<b>\$710,217</b>	<b>\$738,189</b>
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,498	\$3,906	\$4,101
Allocation for Employee Compensation	-	60	-
Allocation for Staff Benefits	-	30	-
Section 3.60 Pension Contribution Adjustment	-	-113	-
<b>Totals Available</b>	<b>\$3,498</b>	<b>\$3,883</b>	<b>\$4,101</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3,498</b>	<b>\$3,883</b>	<b>\$4,101</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$1,902,574</b>	<b>\$3,219,197</b>	<b>\$798,801</b>

### CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	1,066.5	1,102.5	1,102.5	\$126,376	\$126,632	\$126,348
<b>Salary and Other Adjustments</b>	-109.9	2.0	2.0	-14,109	538	3,235
<b>Workload and Administrative Adjustments</b>						
<b>Digital ID Statewide Service Offering</b>	-	-	-	-	-	289
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$289</b>
<b>Totals, Adjustments</b>	<b>-109.9</b>	<b>2.0</b>	<b>2.0</b>	<b>\$-14,109</b>	<b>\$538</b>	<b>\$3,524</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>956.6</b>	<b>1,104.5</b>	<b>1,104.5</b>	<b>\$112,267</b>	<b>\$127,170</b>	<b>\$129,872</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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6270010 Merit Oversight	18.9	27.0	27.0	\$4,340	\$4,374	\$4,756
6270019 Appeals	41.5	47.7	47.7	9,772	9,646	10,007
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>60.4</b>	<b>74.7</b>	<b>74.7</b>	<b>\$14,112</b>	<b>\$14,020</b>	<b>\$14,763</b>
<b>FUNDING</b>				<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
0001 General Fund			\$2,519	\$2,535	\$1,863	
0995 Reimbursements			9,986	9,993	10,365	
9740 Central Service Cost Recovery Fund			1,607	1,492	2,535	
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>			<b>\$14,112</b>	<b>\$14,020</b>	<b>\$14,763</b>	

### LEGAL CITATIONS AND AUTHORITY

\* 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

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

#### DETAILED BUDGET ADJUSTMENTS

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Other Workload Budget Adjustments</b>			-			-
• Section 4.05 Government Efficiencies Reductions	\$-178	\$-104	-	\$-178	\$-	-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-439	-612	-	-439	-	-
• Salary Adjustments	52	224	-	52	224	-
• Benefit Adjustments	24	98	-	29	120	-
• Retirement Rate Adjustments	-110	-393	-	-110	-393	-
• Miscellaneous Baseline Adjustments	-	-	-	-677	677	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-651</b>	<b>\$-787</b>	<b>-</b>	<b>\$-1,323</b>	<b>\$628</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-651</b>	<b>\$-787</b>	<b>-</b>	<b>\$-1,323</b>	<b>\$628</b>	<b>-</b>
<b>Totals, Budget Adjustments</b>	<b>\$-651</b>	<b>\$-787</b>	<b>-</b>	<b>\$-1,323</b>	<b>\$628</b>	<b>-</b>

#### PROGRAM DESCRIPTIONS

##### 6270010 - 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.

##### 6270019 - APPEALS

The Appeals Division processes, investigates, adjudicates, and resolves appeals, complaints, petitions, and other disputes relating to the State’s merit system filed by members of the public, applicants, employees, and departments. The Appeals Division also hears specific appeals on behalf of the California State University (CSU) system and complaints of whistleblower retaliation brought by employees of the California Community College system.

#### DETAILED EXPENDITURES BY PROGRAM

		2023-24*	2024-25*	2025-26*
	<b>PROGRAM REQUIREMENTS</b>			
<b>6270</b>	<b>MERIT SYSTEM ADMINISTRATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,519	\$2,535	\$1,863
0995	Reimbursements	9,986	9,993	10,365
9740	Central Service Cost Recovery Fund	1,607	1,492	2,535
	<b>Totals, State Operations</b>	<b>\$14,112</b>	<b>\$14,020</b>	<b>\$14,763</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6270010</b>	<b>Merit Oversight</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,519	\$2,535	\$1,863
0995	Reimbursements	214	347	358
9740	Central Service Cost Recovery Fund	1,607	1,492	2,535
	<b>Totals, State Operations</b>	<b>\$4,340</b>	<b>\$4,374</b>	<b>\$4,756</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6270019</b>	<b>Appeals</b>			

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**7503 State Personnel Board - Continued**

		2023-24*	2024-25*	2025-26*
	<b>State Operations:</b>			
0995	Reimbursements	9,772	9,646	10,007
	<b>Totals, State Operations</b>	<b>\$9,772</b>	<b>\$9,646</b>	<b>\$10,007</b>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	14,112	14,020	14,763
	<b>Totals, Expenditures</b>	<b>\$14,112</b>	<b>\$14,020</b>	<b>\$14,763</b>

**EXPENDITURES BY CATEGORY**

	1 State Operations			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	74.7	74.7	74.7	\$9,030	\$9,053	\$9,053
Other Adjustments	-14.3	-	-	-1,307	-571	-116
<b>Net Totals, Salaries and Wages</b>	<b>60.4</b>	<b>74.7</b>	<b>74.7</b>	<b>\$7,723</b>	<b>\$8,482</b>	<b>\$8,937</b>
Staff Benefits	-	-	-	4,081	3,237	3,525
<b>Totals, Personal Services</b>	<b>60.4</b>	<b>74.7</b>	<b>74.7</b>	<b>\$11,804</b>	<b>\$11,719</b>	<b>\$12,462</b>
OPERATING EXPENSES AND EQUIPMENT				\$2,308	\$2,301	\$2,301
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$14,112</b>	<b>\$14,020</b>	<b>\$14,763</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,519	\$3,186	\$1,863
Allocation for Employee Compensation	-	52	-
Allocation for Staff Benefits	-	24	-
Section 3.60 Pension Contribution Adjustment	-	-110	-
Section 4.05 Government Efficiencies Reductions	-	-178	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-439	-
<b>Totals Available</b>	<b>\$2,519</b>	<b>\$2,535</b>	<b>\$1,863</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,519</b>	<b>\$2,535</b>	<b>\$1,863</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$9,986	\$9,993	\$10,365
<b>TOTALS, EXPENDITURES</b>	<b>\$9,986</b>	<b>\$9,993</b>	<b>\$10,365</b>
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,607	\$1,872	\$2,535
Allocation for Employee Compensation	-	32	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	-65	-
Section 4.05 Government Efficiencies Reductions	-	-104	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-258	-
<b>Totals Available</b>	<b>\$1,607</b>	<b>\$1,492</b>	<b>\$2,535</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1,607</b>	<b>\$1,492</b>	<b>\$2,535</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$14,112</b>	<b>\$14,020</b>	<b>\$14,763</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

#### CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	74.7	74.7	74.7	\$9,030	\$9,053	\$9,053
Salary and Other Adjustments	-14.3	-	-	-1,307	-571	-116
<b>Totals, Adjustments</b>	<b>-14.3</b>	<b>-</b>	<b>-</b>	<b>-\$1,307</b>	<b>-\$571</b>	<b>-\$116</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>60.4</b>	<b>74.7</b>	<b>74.7</b>	<b>\$7,723</b>	<b>\$8,482</b>	<b>\$8,937</b>

### 7504 Office of Data and Innovation

The Office of Data and Innovation (ODI) partners with departments to improve their service delivery by introducing modern tools and training them in the skills necessary for innovation. This innovation leads to streamlined processes and drives government efficiency, resulting in a better customer experience for those we serve. ODI sets statewide standards for data use and service delivery to minimize risk and increase product success to ensure solutions effectively meet Californian’s needs.

#### 3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6271 Office of Data and Innovation	48.0	65.0	65.0	\$22,559	\$30,138	\$25,124
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>48.0</b>	<b>65.0</b>	<b>65.0</b>	<b>\$22,559</b>	<b>\$30,138</b>	<b>\$25,124</b>
<b>FUNDING</b>			<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>	
0001 General Fund			\$17,670	\$19,138	\$15,924	
0995 Reimbursements			-	2,000	2,000	
9753 Data and Innovation Services Revolving Fund			4,889	9,000	7,200	
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>			<b>\$22,559</b>	<b>\$30,138</b>	<b>\$25,124</b>	

#### LEGAL CITATIONS AND AUTHORITY

Government Code section 12815

#### DETAILED BUDGET ADJUSTMENTS

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Workload Budget Change Proposals</b>			-			-
• Data and Innovation Services Revolving Fund Appropriation	\$-	\$-	-	\$-	\$9,200	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$-</b>	<b>\$9,200</b>	<b>-</b>
<b>Other Workload Budget Adjustments</b>			-			-
• Executive Order E 24/25 – 210 Revised: CS 90.00 Funding for 2025 Southern California Fires	1,608	-	-	-	-	-
• Executive Order E 24/25 – 228: CS 90.00 Funding for 2025 Southern California Fires	900	-	-	-	-	-
• Executive Order E 24/25 – 271: CS 90.00 Funding for 2025 Southern California Fires	732	-	-	-	-	-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-787	-	-	-787	-	-

\* 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**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Section 4.05 Government Efficiencies Reductions	-934	-	-	-934	-	-
• Salary Adjustments	256	-	-	256	-	-
• Benefit Adjustments	119	-	-	145	-	-
• Miscellaneous Baseline Adjustments	-	-7,000	-	-	-	-
• Retirement Rate Adjustments	-485	-	-	-485	-	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$1,409</b>	<b>\$-7,000</b>	<b>-</b>	<b>\$-1,805</b>	<b>\$-</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$1,409</b>	<b>\$-7,000</b>	<b>-</b>	<b>\$-1,805</b>	<b>\$9,200</b>	<b>-</b>
<b>Totals, Budget Adjustments</b>	<b>\$1,409</b>	<b>\$-7,000</b>	<b>-</b>	<b>\$-1,805</b>	<b>\$9,200</b>	<b>-</b>

**DETAILED EXPENDITURES BY PROGRAM**

		2023-24*	2024-25*	2025-26*
<b>PROGRAM REQUIREMENTS</b>				
<b>6271</b>	<b>OFFICE OF DATA AND INNOVATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$17,670	\$19,138	\$15,924
0995	Reimbursements	-	2,000	2,000
9753	Data and Innovation Services Revolving Fund	4,889	9,000	7,200
	<b>Totals, State Operations</b>	<b>\$22,559</b>	<b>\$30,138</b>	<b>\$25,124</b>
<b>TOTALS, EXPENDITURES</b>				
	State Operations	22,559	30,138	25,124
	<b>Totals, Expenditures</b>	<b>\$22,559</b>	<b>\$30,138</b>	<b>\$25,124</b>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>PERSONAL SERVICES</b>						
Baseline Positions	65.0	65.0	65.0	\$11,921	\$11,955	\$11,955
Other Adjustments	-17.0	-	-	-5,475	-1,049	-3,783
<b>Net Totals, Salaries and Wages</b>	<b>48.0</b>	<b>65.0</b>	<b>65.0</b>	<b>\$6,446</b>	<b>\$10,906</b>	<b>\$8,172</b>
Staff Benefits	-	-	-	3,220	4,230	3,750
<b>Totals, Personal Services</b>	<b>48.0</b>	<b>65.0</b>	<b>65.0</b>	<b>\$9,666</b>	<b>\$15,136</b>	<b>\$11,922</b>
<b>OPERATING EXPENSES AND EQUIPMENT</b>				\$12,893	\$15,002	\$13,202
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$22,559</b>	<b>\$30,138</b>	<b>\$25,124</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS		2023-24*	2024-25*	2025-26*
	<b>0001 General Fund</b>			
<b>APPROPRIATIONS</b>				
001	Budget Act appropriation	\$17,670	\$17,729	\$15,924
	Allocation for Employee Compensation	-	256	-
	Allocation for Staff Benefits	-	119	-
	Executive Order E 24/25 – 210 Revised: CS 90.00 Funding for 2025 Southern California Fires	-	1,608	-

\* 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	2023-24*	2024-25*	2025-26*
Executive Order E 24/25 – 228: CS 90.00 Funding for 2025 Southern California Fires	-	900	-
Executive Order E 24/25 – 271: CS 90.00 Funding for 2025 Southern California Fires	-	732	-
Section 3.60 Pension Contribution Adjustment	-	-485	-
Section 4.05 Government Efficiencies Reductions	-	-934	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-787	-
<b>TOTALS, EXPENDITURES</b>	<b>\$17,670</b>	<b>\$19,138</b>	<b>\$15,924</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	-	\$2,000	\$2,000
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>9753 Data and Innovation Services Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$16,000	\$7,200
011 Budget Act appropriation (transfer to the General Fund)	(-)	(15,000)	(-)
Government Code section 12815 (o)	10,403	-	-
<b>Totals Available</b>	<b>\$10,403</b>	<b>\$16,000</b>	<b>\$7,200</b>
Unexpended balance, estimated savings	-	-7,000	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10,403</b>	<b>\$9,000</b>	<b>\$7,200</b>
Less funding provided by General Fund	-5,514	-	-
<b>NET TOTALS, EXPENDITURES</b>	<b>\$4,889</b>	<b>\$9,000</b>	<b>\$7,200</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$22,559</b>	<b>\$30,138</b>	<b>\$25,124</b>

## FUND CONDITION STATEMENTS

	2023-24*	2024-25*	2025-26*
<b><u>9753 Data and Innovation Services Revolving Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$28,160	\$33,005	\$9,005
Prior Year Adjustments	1,299	-	-
Adjusted Beginning Balance	\$29,459	\$33,005	\$9,005
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4172500 Miscellaneous Revenue	1,920	-	-
Transfers and Other Adjustments			
Revenue Transfer from Data and Innovation Revolving Fund Transfer (9753) to General Fund (0001)	-	-15,000	-
Total Revenues, Transfers, and Other Adjustments	\$1,920	-\$15,000	-
Total Resources	\$31,379	\$18,005	\$9,005
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7504 Office of Data and Innovation (State Operations)	10,403	9,000	7,200
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	1,239
Less funding provided by General Fund (State Operations)	-6,515	-	-
Less funding provided by General Fund (State Operations)	-5,514	-	-
Total Expenditures and Expenditure Adjustments	-\$1,626	\$9,000	\$8,439
FUND BALANCE	\$33,005	\$9,005	\$566
Reserve for economic uncertainties	33,005	9,005	566

\* 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**

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	65.0	65.0	65.0	\$11,921	\$11,955	\$11,955
<b>Salary and Other Adjustments</b>	-17.0	-	-	-5,475	-1,049	-3,783
<b>Totals, Adjustments</b>	<b>-17.0</b>	<b>-</b>	<b>-</b>	<b>-\$5,475</b>	<b>-\$1,049</b>	<b>-\$3,783</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>48.0</b>	<b>65.0</b>	<b>65.0</b>	<b>\$6,446</b>	<b>\$10,906</b>	<b>\$8,172</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 Program, the Cigarette and Tobacco Products Tax Program, and the Cannabis Taxes Program. The CDTFA also administers the Alcoholic Beverage Tax Program and the Insurance Tax Program pursuant to agreements with the State Board of Equalization (BOE).

**3-YEAR EXPENDITURES AND POSITIONS †**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6275025 County Assessment Standards Program	1.8	9.1	9.1	\$2,215	\$3,211	\$3,258
6275050 State-Assessed Property Program	5.0	9.0	9.0	2,830	5,157	5,229
6275075 Timber Tax Program	10.4	11.6	11.6	2,090	2,686	2,693
6275100 Sales and Use Tax Program	2,842.8	3,529.8	3,529.8	533,738	575,708	597,692
6275125 Hazardous Substances Tax Program	46.3	39.6	39.6	8,002	7,944	7,975
6275150 Alcoholic Beverage Tax Program	20.4	20.4	20.4	4,124	4,053	4,066
6275175 Tire Recycling Fee Program	10.4	16.3	16.3	1,780	2,516	2,522
6275200 Cigarette and Tobacco Products Tax Program	53.2	127.9	127.9	17,673	25,954	28,006
6275225 Cigarette and Tobacco Products Licensing Program	41.9	70.7	70.7	7,820	12,577	16,681
6275250 Transportation Fund Tax Program	151.0	160.7	160.7	32,095	36,053	36,892
6275275 Occupational Lead Poisoning Prevention Fee Program	6.4	7.5	7.5	941	1,119	1,158
6275300 Integrated Waste Management Program	1.7	4.8	4.8	434	656	679
6275325 Underground Storage Tank Fee Program	16.8	28.9	28.9	3,323	4,723	4,877
6275350 Oil Spill Prevention Program	1.0	1.6	1.6	240	385	398
6275375 Energy Resources Surcharge Program	0.6	2.1	2.1	155	353	363
6275400 Annual Water Rights Fee Program	4.4	4.4	4.4	798	795	824
6275425 Childhood Lead Poisoning Prevention Fee Program	1.5	4.8	4.8	311	617	637
6275450 Marine Invasive Species Program	2.7	3.6	3.6	507	645	646
6275500 Emergency Telephone Users Surcharge Program	2.1	14.6	14.6	560	2,368	2,452
6275525 E-Waste Recycling Fee Program	12.8	36.2	36.7	2,860	5,491	6,729
6275550 Lumber Fee Program	2.2	13.4	13.4	668	1,369	1,416
6275575 Insurance Tax Program	1.5	2.0	2.0	423	651	646
6275600 Natural Gas Surcharge Program	2.3	4.4	4.4	492	942	971
6275650 Prepaid Mobile Telephony Program	1.3	3.5	3.5	623	578	599
6275700 Lead-Acid Battery Cleanup Fee Program	4.3	10.1	10.1	892	1,671	1,726
6275725 Cannabis Taxes Program	56.6	39.8	39.8	13,142	10,666	10,698
6275750 Electronic Cigarette Excise Tax Program	3.7	3.5	3.5	503	1,413	1,458
6275760 County Revenue Property Tax Reimbursement Program	0.8	1.5	1.5	113	361	366

\* 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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6275775	Small Business Hiring Credit Program	-	-	-	42	43
6275800	Lithium Extraction Excise Tax	1.7	-	-	538	149
6275825	Gun Violence Prevention and School Safety Act Program	3.6	3.0	3.0	312	1,171
6275850	Environmental Mitigation Surcharge Program	-	-	0.5	-	698
9900100	Administration	373.9	373.9	373.9	372	66,383
9900200	Administration - Distributed	-	-	-	-372	-65,966
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>				<b>3,685.1</b>	<b>4,558.7</b>	<b>4,559.7</b>
<b>FUNDING</b>				<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
0001	General Fund			\$494,836	\$382,606	\$384,473
0004	Breast Cancer Fund			354	503	503
0022	State Emergency Telephone Number Account			411	1,781	1,837
0061	Motor Vehicle Fuel Account, Transportation Tax Fund			31,943	35,835	36,671
0070	Occupational Lead Poisoning Prevention Account			941	1,119	1,158
0080	Childhood Lead Poisoning Prevention Fund			311	617	637
0115	Air Pollution Control Fund			-	1,070	1,085
0226	California Tire Recycling Management Fund			-	1,446	1,437
0230	Cigarette and Tobacco Products Surtax Fund			4,318	6,174	6,174
0320	Oil Spill Prevention and Administration Fund			240	385	398
0387	Integrated Waste Management Account, Integrated Waste Management Fund			434	656	679
0439	Underground Storage Tank Cleanup Fund			3,323	4,723	4,877
0465	Energy Resources Programs Account			155	353	363
0623	California Children and Families First Trust Fund			7,212	10,597	11,900
0890	Federal Trust Fund			154	218	221
0965	Timber Tax Fund			2,090	2,686	2,693
0995	Reimbursements			214,734	219,041	239,327
3015	Gas Consumption Surcharge Fund			492	942	971
3058	Water Rights Fund			798	795	824
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			2,860	5,491	5,668
3067	Cigarette and Tobacco Products Compliance Fund			7,820	12,577	16,681
3212	Timber Regulation and Forest Restoration Fund			668	1,369	1,416
3270	Local Charges for Prepaid Mobile Telephony Service Fund			623	578	599
3288	Cannabis Control Fund			10,600	-	-
3301	Lead-Acid Battery Cleanup Fund			892	1,671	1,726
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			334	969	1,002
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			3,009	4,253	4,970
3333	Cannabis Tax Fund - Department of Tax and Fee Administration			-	10,666	10,698
3366	California Electronic Cigarette Excise Tax Fund			501	1,413	1,458
3407	California Plastic Pollution Mitigation Fund			-	-	698
3410	Lithium Extraction Excise Tax Fund			-	-	149
3414	988 State Suicide and Behavioral Health Crisis Services Fund			149	587	615
3418	Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account			-	-	1,061
3437	Gun Violence Prevention and School Safety Fund			-	1,171	978
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$640,202</b>	<b>\$712,292</b>	<b>\$743,947</b>

\* 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**

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor's Budget publication.

**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 25174-25174.9, 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 Resources 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.

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 Resources Code sections 40000-48013.

6275325-Underground Storage Tank Fee Program:

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

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 Resources 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 Resources Code sections 41516 and 42460-42486, and Revenue and Taxation Code sections 55001-55381.

6275550-Lumber Fee Program:

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.

6275725-Cannabis Taxes Program:

Business and Professions Code sections 26000-26325, 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:

Revenue and Taxation Code sections 6902.7-6902.10.

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

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 47000-47115, and 55001-55381.

6275825—Gun Violence Prevention and School Safety Act Program:

Penal Code Sections 26700, 26705, 30395, 34400, and Revenue and Taxation Code sections 36001, 36005, 36011, 36021, and 36031-36043.

6275850—Environmental Mitigation Surcharge Program

Public Resources Code sections 42064-42064.01, and Revenue and Taxation Code sections 55001-55381.

**DETAILED BUDGET ADJUSTMENTS**

	2024-25*			2025-26*		
	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) M&O	\$-	\$-	-	\$4,946	\$4,353	-
• AB 3218 Unflavored Tobacco List	-	-	-	-	3,545	-
• SB 1215 Electronic Waste Recycling Fee Act of 2003: Covered Battery-Embedded Products	-	-	-	-	1,061	0.5
• SB 54 Plastic Pollution and Packaging Producer Responsibility Act of 2022	-	-	-	-	698	0.5
• Generation and Handling Fee Shortfall Reform	-	-	-	-	500	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$4,946</b>	<b>\$10,157</b>	<b>1.0</b>
<b>Other Workload Budget Adjustments</b>			-			-
• Section 4.05 Government Efficiencies Reductions	-11,833	-13,225	-	-11,833	-1,028	-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-17,480	-11,418	-	-17,480	-	-
• Salary Adjustments	6,978	4,803	-	6,978	4,803	-
• Benefit Adjustments	3,896	2,524	-	4,943	3,205	-
• Miscellaneous Baseline Adjustments	-	500	-	653	-	-
• SWCAP	-	-	-	-	3	-
• Retirement Rate Adjustments	-7,729	-14,428	-	-7,729	-14,428	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-26,168</b>	<b>\$-31,244</b>	<b>-</b>	<b>\$-24,468</b>	<b>\$-7,445</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-26,168</b>	<b>\$-31,244</b>	<b>-</b>	<b>\$-19,522</b>	<b>\$2,712</b>	<b>1.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-26,168</b>	<b>\$-31,244</b>	<b>-</b>	<b>\$-19,522</b>	<b>\$2,712</b>	<b>1.0</b>

\* 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****California Cannabis Tax Fund (3314) Estimated Revenues & Expenditure Allocations**

	2023-24*	2024-25*	2025-26*
<b>REVENUES:</b>			
Beginning Balance	\$469,563	\$538,427	\$454,259
Cannabis Tax	629,366	589,795	727,440
<b>Total Revenues</b>	<b>\$1,098,929</b>	<b>\$1,128,222</b>	<b>\$1,181,699</b>
<b>Allocation 1: Regulatory and Administrative</b>			
Governor's Office of Business and Economic Development (Equity Program)	15,758	15,765	15,766
Department of Cannabis Control	-	-	63,445
Department of Fish and Wildlife	-	10,681	9,456
Department of Pesticide Regulation	-	2,752	2,752
State Water Resources Control Board	-	17,739	17,768
Employment Development Department	-	1,637	1,637
Department of Tax and Fee Administration	-	10,666	10,698
State Controller's Office	-	489	489
Statewide General Administration	13,181	13,807	21,390
<b>Total Allocation 1</b>	<b>\$28,939</b>	<b>\$73,536</b>	<b>\$143,401</b>
<b>Allocation 2: Specified Allocations for Research and Other Programs</b>			
Public University/Universities in California	10,000	10,000	10,000
Governor's Office of Business and Economic Development	50,000	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>\$62,000</b>	<b>\$62,000</b>	<b>\$62,000</b>
<b>Allocation 3: Percentage of Remaining Revenue Collection</b>			
Youth Education Prevention, Early Intervention and Treatment Account	371,737	323,056	272,555
Environmental Restoration and Protection Account	123,913	107,685	90,852
State and Local Government Law Enforcement Account	123,913	107,685	90,852
<b>Total Allocation 3</b>	<b>\$619,563</b>	<b>\$538,427</b>	<b>\$454,259</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>\$560,502</b>	<b>\$673,963</b>	<b>\$659,660</b>
<b>Balance of Tax Receipts</b>	<b>\$538,427</b>	<b>\$454,259</b>	<b>\$522,039</b>

Note: Cannabis Tax Revenue includes an estimated reduction of \$4.4 million in 2023-24, \$3.9 million in 2024-25, and \$1.9 million in 2025-26 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 Board of Equalization's (BOE) 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. The CDTFA administers the following fee programs in partnership with the DTSC: Generator Fee/Generation and Handling Fee (HWCA), Transportable Treatment Unit Fee (HWCA-HWFA), 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 (CalRecycle), 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 Products Licensing Act of 2003 (Licensing Act). 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.

**7600 California Department of Tax and Fee Administration - Continued****6275250 - TRANSPORTATION FUND TAX PROGRAM**

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, 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 ten or more qualifying employees are subject to the fee. The CDTFA administers the program in partnership with the California Department of Public Health (CDPH).

**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. These programs 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. The CDTFA administers the program in partnership with the California Energy Commission.

**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 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

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

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 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 and the Covered Battery-Embedded Waste Recycling Fee Subaccount in the Integrated Waste Management Fund. The fees collected provide funding for CalRecycle by imposing a recycling fee upon the retail sale of new or refurbished video display devices identified by the DTSC as containing hazardous materials and products containing an embedded battery. 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 the California Department of Forestry and Fire Protection 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 DTSC.

**6275725 - CANNABIS TAXES PROGRAM**

This program administers the cannabis excise 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 excise tax provides 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 products.

**6275750 - ELECTRONIC CIGARETTE EXCISE TAX PROGRAM**

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

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 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. The 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, The CDTFA is required to allocate available funds based on each local agency's pro rata share.

**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. The CDTFA administers the tentative credit reservation process and allocates the tax credit. Credit reservations were originally available during the period December 1, 2020, through January 15, 2021. Additionally, credits were available during the period November 1, 2021, through November 30, 2021. 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 the CDTFA.

**6275825 - GUN VIOLENCE PREVENTION AND SCHOOL SAFETY ACT PROGRAM**

This program provides revenue for the Gun Violence Prevention and School Safety Fund in the State Treasury which provides money to fund various gun violence prevention, education, research, response, and investigation programs. Retail sales of firearms, firearm precursor parts, or ammunition in California are subject to the Firearms, Firearm Precursor Parts, and Ammunition Excise Tax. The tax is collected by the CDTFA.

**6275850 - ENVIRONMENTAL MITIGATION SURCHARGE PROGRAM**

This program provides revenue for the California Plastic Pollution Mitigation Fund and for CalRecycle to administer the Plastic Pollution Prevention and Packaging Producer Responsibility Act. This act imposes a surcharge upon producers of specified single-use packaging and plastic single-use food service ware. The surcharge collected provides funding to help mitigate the environmental impacts of plastics. CDTFA administers the program in partnership with CalRecycle.

**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>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</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	\$494,836	\$382,606	\$384,473
0004	Breast Cancer Fund	354	503	503
0022	State Emergency Telephone Number Account	411	1,781	1,837

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

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	31,943	35,835	36,671
0070	Occupational Lead Poisoning Prevention Account	941	1,119	1,158
0080	Childhood Lead Poisoning Prevention Fund	311	617	637
0115	Air Pollution Control Fund	-	1,070	1,085
0226	California Tire Recycling Management Fund	-	1,446	1,437
0230	Cigarette and Tobacco Products Surtax Fund	4,318	6,174	6,174
0320	Oil Spill Prevention and Administration Fund	240	385	398
0387	Integrated Waste Management Account, Integrated Waste Management Fund	434	656	679
0439	Underground Storage Tank Cleanup Fund	3,323	4,723	4,877
0465	Energy Resources Programs Account	155	353	363
0623	California Children and Families First Trust Fund	7,212	10,597	11,900
0890	Federal Trust Fund	154	218	221
0965	Timber Tax Fund	2,090	2,686	2,693
0995	Reimbursements	214,734	218,624	238,905
3015	Gas Consumption Surcharge Fund	492	942	971
3058	Water Rights Fund	798	795	824
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,860	5,491	5,668
3067	Cigarette and Tobacco Products Compliance Fund	7,820	12,577	16,681
3212	Timber Regulation and Forest Restoration Fund	668	1,369	1,416
3270	Local Charges for Prepaid Mobile Telephony Service Fund	623	578	599
3288	Cannabis Control Fund	10,600	-	-
3301	Lead-Acid Battery Cleanup Fund	892	1,671	1,726
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	334	969	1,002
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	3,009	4,253	4,970
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	10,666	10,698
3366	California Electronic Cigarette Excise Tax Fund	501	1,413	1,458
3407	California Plastic Pollution Mitigation Fund	-	-	698
3410	Lithium Extraction Excise Tax Fund	-	-	149
3414	988 State Suicide and Behavioral Health Crisis Services Fund	149	587	615
3418	Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account	-	-	1,061
3437	Gun Violence Prevention and School Safety Fund	-	1,171	978
	<b>Totals, State Operations</b>	<u>\$640,202</u>	<u>\$711,875</u>	<u>\$743,525</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275025</b>	<b>County Assessment Standards Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,215	\$3,211	\$3,258
	<b>Totals, State Operations</b>	<u>\$2,215</u>	<u>\$3,211</u>	<u>\$3,258</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275050</b>	<b>State-Assessed Property Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,830	\$5,157	\$5,229
	<b>Totals, State Operations</b>	<u>\$2,830</u>	<u>\$5,157</u>	<u>\$5,229</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275075</b>	<b>Timber Tax Program</b>			
	<b>State Operations:</b>			
0965	Timber Tax Fund	\$2,090	\$2,686	\$2,693
	<b>Totals, State Operations</b>	<u>\$2,090</u>	<u>\$2,686</u>	<u>\$2,693</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275100</b>	<b>Sales and Use Tax Program</b>			

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

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>State Operations:</b>			
0001	General Fund	\$328,668	\$365,673	\$367,408
0995	Reimbursements	205,070	210,035	230,284
	<b>Totals, State Operations</b>	<b>\$533,738</b>	<b>\$575,708</b>	<b>\$597,692</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275125</b>	<b>Hazardous Substances Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$625	\$-	\$-
0995	Reimbursements	7,377	7,944	7,975
	<b>Totals, State Operations</b>	<b>\$8,002</b>	<b>\$7,944</b>	<b>\$7,975</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275150</b>	<b>Alcoholic Beverage Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$4,124	\$4,053	\$4,066
	<b>Totals, State Operations</b>	<b>\$4,124</b>	<b>\$4,053</b>	<b>\$4,066</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275175</b>	<b>Tire Recycling Fee Program</b>			
	<b>State Operations:</b>			
0115	Air Pollution Control Fund	\$-	\$1,070	\$1,085
0226	California Tire Recycling Management Fund	-	1,446	1,437
0995	Reimbursements	1,780	-	-
	<b>Totals, State Operations</b>	<b>\$1,780</b>	<b>\$2,516</b>	<b>\$2,522</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275200</b>	<b>Cigarette and Tobacco Products Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,446	\$3,458	\$3,457
0004	Breast Cancer Fund	354	503	503
0230	Cigarette and Tobacco Products Surtax Fund	4,318	6,174	6,174
0623	California Children and Families First Trust Fund	7,212	10,597	11,900
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	334	969	1,002
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,009	4,253	4,970
	<b>Totals, State Operations</b>	<b>\$17,673</b>	<b>\$25,954</b>	<b>\$28,006</b>
	<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	\$7,820	\$12,577	\$16,681
	<b>Totals, State Operations</b>	<b>\$7,820</b>	<b>\$12,577</b>	<b>\$16,681</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275250</b>	<b>Transportation Fund Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$2	\$-	\$-
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	31,943	35,835	36,671
0890	Federal Trust Fund	154	218	221
	<b>Totals, State Operations</b>	<b>\$32,095</b>	<b>\$36,053</b>	<b>\$36,892</b>
	<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	\$941	\$1,119	\$1,158
	<b>Totals, State Operations</b>	<b>\$941</b>	<b>\$1,119</b>	<b>\$1,158</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275300</b>	<b>Integrated Waste Management Program</b>			

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

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>State Operations:</b>			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$434	\$656	\$679
	<b>Totals, State Operations</b>	<u>\$434</u>	<u>\$656</u>	<u>\$679</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	\$3,323	\$4,723	\$4,877
	<b>Totals, State Operations</b>	<u>\$3,323</u>	<u>\$4,723</u>	<u>\$4,877</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	\$240	\$385	\$398
	<b>Totals, State Operations</b>	<u>\$240</u>	<u>\$385</u>	<u>\$398</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275375</b>	<b>Energy Resources Surcharge Program</b>			
	<b>State Operations:</b>			
0465	Energy Resources Programs Account	\$155	\$353	\$363
	<b>Totals, State Operations</b>	<u>\$155</u>	<u>\$353</u>	<u>\$363</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275400</b>	<b>Annual Water Rights Fee Program</b>			
	<b>State Operations:</b>			
3058	Water Rights Fund	\$798	\$795	\$824
	<b>Totals, State Operations</b>	<u>\$798</u>	<u>\$795</u>	<u>\$824</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	\$311	\$617	\$637
	<b>Totals, State Operations</b>	<u>\$311</u>	<u>\$617</u>	<u>\$637</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275450</b>	<b>Marine Invasive Species Program</b>			
	<b>State Operations:</b>			
0995	Reimbursements	507	645	646
	<b>Totals, State Operations</b>	<u>\$507</u>	<u>\$645</u>	<u>\$646</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275500</b>	<b>Emergency Telephone Users Surcharge Program</b>			
	<b>State Operations:</b>			
0022	State Emergency Telephone Number Account	\$411	\$1,781	\$1,837
3414	988 State Suicide and Behavioral Health Crisis Services Fund	149	587	615
	<b>Totals, State Operations</b>	<u>\$560</u>	<u>\$2,368</u>	<u>\$2,452</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	\$2,860	\$5,491	\$5,668
3418	Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account	-	-	1,061
	<b>Totals, State Operations</b>	<u>\$2,860</u>	<u>\$5,491</u>	<u>\$6,729</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275550</b>	<b>Lumber Fee Program</b>			
	<b>State Operations:</b>			
3212	Timber Regulation and Forest Restoration Fund	\$668	\$1,369	\$1,416
	<b>Totals, State Operations</b>	<u>\$668</u>	<u>\$1,369</u>	<u>\$1,416</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			

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

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>6275575</b>	<b>Insurance Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$423	\$651	\$646
	<b>Totals, State Operations</b>	<u>\$423</u>	<u>\$651</u>	<u>\$646</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275600</b>	<b>Natural Gas Surcharge Program</b>			
	<b>State Operations:</b>			
3015	Gas Consumption Surcharge Fund	\$492	\$942	\$971
	<b>Totals, State Operations</b>	<u>\$492</u>	<u>\$942</u>	<u>\$971</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275650</b>	<b>Prepaid Mobile Telephony Program</b>			
	<b>State Operations:</b>			
3270	Local Charges for Prepaid Mobile Telephony Service Fund	\$623	\$578	\$599
	<b>Totals, State Operations</b>	<u>\$623</u>	<u>\$578</u>	<u>\$599</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	\$892	\$1,671	\$1,726
	<b>Totals, State Operations</b>	<u>\$892</u>	<u>\$1,671</u>	<u>\$1,726</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275725</b>	<b>Cannabis Taxes Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$152,542	\$-	\$-
3288	Cannabis Control Fund	10,600	-	-
3314	California Cannabis Tax Fund	-150,000	-	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	10,666	10,698
	<b>Totals, State Operations</b>	<u>\$13,142</u>	<u>\$10,666</u>	<u>\$10,698</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275750</b>	<b>Electronic Cigarette Excise Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2	\$-	\$-
3366	California Electronic Cigarette Excise Tax Fund	501	1,413	1,458
	<b>Totals, State Operations</b>	<u>\$503</u>	<u>\$1,413</u>	<u>\$1,458</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275760</b>	<b>County Revenue Property Tax Reimbursement Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$113	\$361	\$366
	<b>Totals, State Operations</b>	<u>\$113</u>	<u>\$361</u>	<u>\$366</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275775</b>	<b>Small Business Hiring Credit Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$42	\$43
	<b>Totals, State Operations</b>	<u>\$-</u>	<u>\$42</u>	<u>\$43</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275800</b>	<b>Lithium Extraction Excise Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$538	\$-	\$-
3410	Lithium Extraction Excise Tax Fund	-	-	149
	<b>Totals, State Operations</b>	<u>\$538</u>	<u>\$-</u>	<u>\$149</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275825</b>	<b>Gun Violence Prevention and School Safety Act Program</b>			
	<b>State Operations:</b>			

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

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0001	General Fund	\$312	\$-	\$-
3437	Gun Violence Prevention and School Safety Fund	-	1,171	978
	<b>Totals, State Operations</b>	<u>\$312</u>	<u>\$1,171</u>	<u>\$978</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275850</b>	<b>Environmental Mitigation Surcharge Program</b>			
	<b>State Operations:</b>			
3407	California Plastic Pollution Mitigation Fund	\$-	\$-	\$698
	<b>Totals, State Operations</b>	<u>\$-</u>	<u>\$-</u>	<u>\$698</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>9900</b>	<b>ADMINISTRATION - TOTAL</b>			
	<b>State Operations:</b>			
0995	Reimbursements	-	417	422
	<b>Totals, State Operations</b>	<u>\$-</u>	<u>\$417</u>	<u>\$422</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	422
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	372	372	372
3437	Gun Violence Prevention and School Safety Fund	-	86	-
	<b>Totals, State Operations</b>	<u>\$372</u>	<u>\$66,383</u>	<u>\$66,302</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	-\$65,508	-\$65,508
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-372	-372	-372
3437	Gun Violence Prevention and School Safety Fund	-	-86	-
	<b>Totals, State Operations</b>	<u>-\$372</u>	<u>-\$65,966</u>	<u>-\$65,880</u>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	640,202	712,292	743,947
	<b>Totals, Expenditures</b>	<u>\$640,202</u>	<u>\$712,292</u>	<u>\$743,947</u>

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

**EXPENDITURES BY CATEGORY †**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	4,556.0	4,558.7	4,558.7	\$391,891	\$412,786	\$412,733
Other Adjustments	-870.9	-	1.0	-45,789	-6,104	2,521
<b>Net Totals, Salaries and Wages</b>	<u>3,685.1</u>	<u>4,558.7</u>	<u>4,559.7</u>	<u>\$346,102</u>	<u>\$406,682</u>	<u>\$415,254</u>
Staff Benefits	-	-	-	191,149	192,604	200,822
<b>Totals, Personal Services</b>	<u>3,685.1</u>	<u>4,558.7</u>	<u>4,559.7</u>	<u>\$537,251</u>	<u>\$599,286</u>	<u>\$616,076</u>
OPERATING EXPENSES AND EQUIPMENT				\$102,952	\$113,006	\$127,871
SPECIAL ITEMS OF EXPENSES				-1	-	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS</b>				<u>\$640,202</u>	<u>\$712,292</u>	<u>\$743,947</u>

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

1 State Operations	Positions			Expenditures		
(State Operations)	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

### DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$344,836	\$408,774	\$384,473
Allocation for Employee Compensation	-	6,978	-
Allocation for Staff Benefits	-	3,896	-
Section 3.60 Employer Retirement Contribution	-	-7,729	-
Section 4.05 Government Efficiencies Reductions	-	-11,833	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-17,480	-
Prior Year Balances Available:			
Chapter 56, Statutes of 2022 (transfer to the California Cannabis Tax Fund)	150,000	-	-
<b>Totals Available</b>	<b>\$494,836</b>	<b>\$382,606</b>	<b>\$384,473</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$494,836</b>	<b>\$382,606</b>	<b>\$384,473</b>
<b>0004 Breast Cancer Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$354	\$588	\$503
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-10	-
Section 4.05 Government Efficiencies Reductions	-	-78	-
<b>Totals Available</b>	<b>\$354</b>	<b>\$503</b>	<b>\$503</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$354</b>	<b>\$503</b>	<b>\$503</b>
<b>0022 State Emergency Telephone Number Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$411	\$1,880	\$1,837
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-55	-
Section 4.05 Government Efficiencies Reductions	-	-55	-
<b>Totals Available</b>	<b>\$411</b>	<b>\$1,781</b>	<b>\$1,837</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$411</b>	<b>\$1,781</b>	<b>\$1,837</b>
<b>0061 Motor Vehicle Fuel Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$31,943	\$36,758	\$36,671
Allocation for Employee Compensation	-	589	-
Allocation for Staff Benefits	-	321	-
Section 3.60 Employer Retirement Contribution	-	-1,082	-
Section 4.05 Government Efficiencies Reductions	-	-751	-
<b>Totals Available</b>	<b>\$31,943</b>	<b>\$35,835</b>	<b>\$36,671</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$31,943</b>	<b>\$35,835</b>	<b>\$36,671</b>

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

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b>0070 Occupational Lead Poisoning Prevention Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$941	\$1,163	\$1,158
Allocation for Employee Compensation	-	18	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Employer Retirement Contribution	-	-37	-
Section 4.05 Government Efficiencies Reductions	-	-35	-
<b>Totals Available</b>	<b>\$941</b>	<b>\$1,119</b>	<b>\$1,158</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$941</b>	<b>\$1,119</b>	<b>\$1,158</b>
<b>0080 Childhood Lead Poisoning Prevention Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$311	\$645	\$637
Allocation for Employee Compensation	-	6	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Employer Retirement Contribution	-	-18	-
Section 4.05 Government Efficiencies Reductions	-	-19	-
<b>Totals Available</b>	<b>\$311</b>	<b>\$617</b>	<b>\$637</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$311</b>	<b>\$617</b>	<b>\$637</b>
<b>0115 Air Pollution Control Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,085
Air Pollution Control Fund Appropriation (AB 157)	-	1,081	-
Allocation for Employee Compensation	-	15	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Employer Retirement Contribution	-	-34	-
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$1,070</b>	<b>\$1,085</b>
<b>0226 California Tire Recycling Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$2,541	\$1,437
Allocation for Employee Compensation	-	20	-
Allocation for Staff Benefits	-	11	-
California Tire Recycling Management Fund Adjustments (AB 157)	-	-1,081	-
Section 3.60 Employer Retirement Contribution	-	-45	-
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$1,446</b>	<b>\$1,437</b>
<b>0230 Cigarette and Tobacco Products Surtax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,318	\$7,216	\$6,174
Allocation for Employee Compensation	-	21	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Employer Retirement Contribution	-	-125	-
Section 4.05 Government Efficiencies Reductions	-	-950	-
<b>Totals Available</b>	<b>\$4,318</b>	<b>\$6,174</b>	<b>\$6,174</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$4,318</b>	<b>\$6,174</b>	<b>\$6,174</b>
<b>0320 Oil Spill Prevention and Administration Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$240	\$403	\$398
Allocation for Employee Compensation	-	4	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Employer Retirement Contribution	-	-12	-
Section 4.05 Government Efficiencies Reductions	-	-12	-
<b>Totals Available</b>	<b>\$240</b>	<b>\$385</b>	<b>\$398</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$240</b>	<b>\$385</b>	<b>\$398</b>

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

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b>0387 Integrated Waste Management Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$434	\$685	\$679
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Employer Retirement Contribution	-	-21	-
Section 4.05 Government Efficiencies Reductions	-	-21	-
<b>Totals Available</b>	<u>\$434</u>	<u>\$656</u>	<u>\$679</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$434</u>	<u>\$656</u>	<u>\$679</u>
<b>0439 Underground Storage Tank Cleanup Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,323	\$4,922	\$4,877
Allocation for Employee Compensation	-	61	-
Allocation for Staff Benefits	-	33	-
Section 3.60 Employer Retirement Contribution	-	-148	-
Section 4.05 Government Efficiencies Reductions	-	-145	-
<b>Totals Available</b>	<u>\$3,323</u>	<u>\$4,723</u>	<u>\$4,877</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$3,323</u>	<u>\$4,723</u>	<u>\$4,877</u>
<b>0465 Energy Resources Programs Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$155	\$370	\$363
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-11	-
Section 4.05 Government Efficiencies Reductions	-	-10	-
<b>Totals Available</b>	<u>\$155</u>	<u>\$353</u>	<u>\$363</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$155</u>	<u>\$353</u>	<u>\$363</u>
<b>0623 California Children and Families First Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,212	\$12,078	\$11,900
Allocation for Employee Compensation	-	43	-
Allocation for Staff Benefits	-	23	-
Section 3.60 Employer Retirement Contribution	-	-243	-
Section 4.05 Government Efficiencies Reductions	-	-1,304	-
<b>Totals Available</b>	<u>\$7,212</u>	<u>\$10,597</u>	<u>\$11,900</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$7,212</u>	<u>\$10,597</u>	<u>\$11,900</u>
<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$154	\$224	\$221
Section 3.60 Employer Retirement Contribution	-	-6	-
<b>Totals Available</b>	<u>\$154</u>	<u>\$218</u>	<u>\$221</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$154</u>	<u>\$218</u>	<u>\$221</u>
<b>0965 Timber Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,090	\$2,695	\$2,693
Allocation for Employee Compensation	-	35	-
Allocation for Staff Benefits	-	19	-
Section 3.60 Employer Retirement Contribution	-	-63	-
<b>Totals Available</b>	<u>\$2,090</u>	<u>\$2,686</u>	<u>\$2,693</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$2,090</u>	<u>\$2,686</u>	<u>\$2,693</u>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			

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

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
Reimbursements	\$214,734	\$219,041	\$239,327
<b>TOTALS, EXPENDITURES</b>	<b>\$214,734</b>	<b>\$219,041</b>	<b>\$239,327</b>
<b>3015 Gas Consumption Surcharge Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$492	\$984	\$971
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-25	-
Section 4.05 Government Efficiencies Reductions	-	-29	-
<b>Totals Available</b>	<b>\$492</b>	<b>\$942</b>	<b>\$971</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$492</b>	<b>\$942</b>	<b>\$971</b>
<b>3058 Water Rights Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$798	\$811	\$824
Allocation for Employee Compensation	-	26	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Employer Retirement Contribution	-	-26	-
Section 4.05 Government Efficiencies Reductions	-	-25	-
<b>Totals Available</b>	<b>\$798</b>	<b>\$795</b>	<b>\$824</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$798</b>	<b>\$795</b>	<b>\$824</b>
<b>3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,860	\$5,747	\$5,668
Allocation for Employee Compensation	-	54	-
Allocation for Staff Benefits	-	29	-
Section 3.60 Employer Retirement Contribution	-	-172	-
Section 4.05 Government Efficiencies Reductions	-	-167	-
<b>Totals Available</b>	<b>\$2,860</b>	<b>\$5,491</b>	<b>\$5,668</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,860</b>	<b>\$5,491</b>	<b>\$5,668</b>
<b>3067 Cigarette and Tobacco Products Compliance Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,820	\$12,984	\$16,681
Allocation for Employee Compensation	-	311	-
Allocation for Staff Benefits	-	83	-
Section 3.60 Employer Retirement Contribution	-	-421	-
Section 4.05 Government Efficiencies Reductions	-	-380	-
<b>Totals Available</b>	<b>\$7,820</b>	<b>\$12,577</b>	<b>\$16,681</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$7,820</b>	<b>\$12,577</b>	<b>\$16,681</b>
<b>3212 Timber Regulation and Forest Restoration Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$668	\$1,439	\$1,416
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Employer Retirement Contribution	-	-43	-
Section 4.05 Government Efficiencies Reductions	-	-44	-
<b>Totals Available</b>	<b>\$668</b>	<b>\$1,369</b>	<b>\$1,416</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$668</b>	<b>\$1,369</b>	<b>\$1,416</b>
<b>3270 Local Charges for Prepaid Mobile Telephony Service Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$623	\$603	\$599
Allocation for Employee Compensation	-	10	-

\* 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

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Allocation for Staff Benefits	-	6	-
Section 3.60 Employer Retirement Contribution	-	-22	-
Section 4.05 Government Efficiencies Reductions	-	-19	-
<b>TOTALS, EXPENDITURES</b>	<b>\$623</b>	<b>\$578</b>	<b>\$599</b>
<b>3288 Cannabis Control Fund</b>			
APPROPRIATIONS			
002 Budget Act appropriation	\$10,600	-	-
<b>Totals Available</b>	<b>\$10,600</b>	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10,600</b>	-	-
<b>3301 Lead-Acid Battery Cleanup Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$892	\$1,752	\$1,726
Allocation for Employee Compensation	-	17	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Employer Retirement Contribution	-	-55	-
Section 4.05 Government Efficiencies Reductions	-	-52	-
<b>Totals Available</b>	<b>\$892</b>	<b>\$1,671</b>	<b>\$1,726</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$892</b>	<b>\$1,671</b>	<b>\$1,726</b>
<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)	\$334	\$987	\$1,002
Allocation for Employee Compensation	-	29	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Employer Retirement Contribution	-	-34	-
Section 4.05 Government Efficiencies Reductions	-	-29	-
<b>Totals Available</b>	<b>\$334</b>	<b>\$969</b>	<b>\$1,002</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$334</b>	<b>\$969</b>	<b>\$1,002</b>
<b>3314 California Cannabis Tax Fund</b>			
Less funding provided by General Fund	-150,000	-	-
<b>NET TOTALS, EXPENDITURES</b>	<b>-\$150,000</b>	-	-
<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)	\$3,009	\$4,883	\$4,970
Allocation for Employee Compensation	-	142	-
Allocation for Staff Benefits	-	77	-
Section 3.60 Employer Retirement Contribution	-	-154	-
Section 4.05 Government Efficiencies Reductions	-	-695	-
<b>Totals Available</b>	<b>\$3,009</b>	<b>\$4,253</b>	<b>\$4,970</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3,009</b>	<b>\$4,253</b>	<b>\$4,970</b>
<b>3333 Cannabis Tax Fund - Department of Tax and Fee Administration</b>			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	\$10,677	\$10,698
Allocation for Employee Compensation	-	192	-
Allocation for Staff Benefits	-	104	-
Section 3.60 Employer Retirement Contribution	-	-307	-
<b>TOTALS, EXPENDITURES</b>	-	<b>\$10,666</b>	<b>\$10,698</b>
<b>3366 California Electronic Cigarette Excise Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$501	\$1,495	\$1,458
Allocation for Employee Compensation	-	10	-

\* 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>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
Allocation for Staff Benefits	-	5	-
Section 3.60 Employer Retirement Contribution	-	-53	-
Section 4.05 Government Efficiencies Reductions	-	-44	-
<b>Totals Available</b>	<b>\$501</b>	<b>\$1,413</b>	<b>\$1,458</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$501</b>	<b>\$1,413</b>	<b>\$1,458</b>
<b>3407 California Plastic Pollution Mitigation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$698
<b>TOTALS, EXPENDITURES</b>	-	-	<b>\$698</b>
<b>3410 Lithium Extraction Excise Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$150	\$149
<b>Totals Available</b>	-	<b>\$150</b>	<b>\$149</b>
Unexpended balance, estimated savings	-	-150	-
<b>TOTALS, EXPENDITURES</b>	-	-	<b>\$149</b>
<b>3414 988 State Suicide and Behavioral Health Crisis Services Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$149	\$622	\$615
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-20	-
Section 4.05 Government Efficiencies Reductions	-	-19	-
<b>Totals Available</b>	<b>\$149</b>	<b>\$587</b>	<b>\$615</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$149</b>	<b>\$587</b>	<b>\$615</b>
<b>3418 Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,061
<b>TOTALS, EXPENDITURES</b>	-	-	<b>\$1,061</b>
<b>3437 Gun Violence Prevention and School Safety Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,200	\$978
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-40	-
<b>TOTALS, EXPENDITURES</b>	-	<b>\$1,171</b>	<b>\$978</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$640,202</b>	<b>\$712,292</b>	<b>\$743,947</b>

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

**FUND CONDITION STATEMENTS †**

	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<u><a href="#">0965 Timber Tax Fund<sup>N</sup></a></u>			
BEGINNING BALANCE	\$2,558	\$4,294	-
Prior Year Adjustments	1,132	-	-
Adjusted Beginning Balance	\$3,690	\$4,294	-
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.

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

	2023-24*	2024-25*	2025-26*
Revenues:			
4153000 Sale of Natural Resources	10,287	5,898	\$5,898
4163000 Investment Income - Surplus Money Investments	102	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	3	-	-
Total Revenues, Transfers, and Other Adjustments	\$10,392	\$5,898	\$5,898
Total Resources	\$14,082	\$10,192	\$5,898
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,090	2,686	2,693
9350 Shared Revenues (Local Assistance)	7,533	7,236	2,991
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	165	270	214
Total Expenditures and Expenditure Adjustments	\$9,788	\$10,192	\$5,898
FUND BALANCE	\$4,294	-	-
Reserve for economic uncertainties	4,294	-	-
<b><u>3067 Cigarette and Tobacco Products Compliance Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$10,681	\$12,076	\$8,412
Prior Year Adjustments	-89	-	-
Adjusted Beginning Balance	\$10,592	\$12,076	\$8,412
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	9,949	10,600	10,600
4163000 Investment Income - Surplus Money Investments	462	-	-
4171100 Cost Recoveries - Other	-	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	101	15	15
Total Revenues, Transfers, and Other Adjustments	\$10,512	\$10,618	\$10,618
Total Resources	\$21,104	\$22,694	\$19,030
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	7,820	12,577	16,681
9892 Supplemental Pension Payments (State Operations)	347	322	322
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	861	1,383	979
Total Expenditures and Expenditure Adjustments	\$9,028	\$14,282	\$17,982
FUND BALANCE	\$12,076	\$8,412	\$1,048
Reserve for economic uncertainties	12,076	8,412	1,048
<b><u>3270 Local Charges for Prepaid Mobile Telephony Service Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	-	-	-
Prior Year Adjustments	\$39	-	-
Adjusted Beginning Balance	\$39	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	1,787	\$1,164	\$1,164
Total Revenues, Transfers, and Other Adjustments	\$1,787	\$1,164	\$1,164
Total Resources	\$1,826	\$1,164	\$1,164
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	623	578	599
9350 Shared Revenues (Local Assistance)	1,203	541	512
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	45	53
Total Expenditures and Expenditure Adjustments	\$1,826	\$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	\$9,872	\$11,223	\$10,125
Prior Year Adjustments	35	-	-

\* 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**

	2023-24*	2024-25*	2025-26*
Adjusted Beginning Balance	\$9,907	\$11,223	\$10,125
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Transfers and Other Adjustments			
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)	4,325	3,692	3,452
Revenue Transfer from California Healthcare Research and Prevention Tobacco Tax Fund (3304) to the Department of Tax & Fee Administration Tobacco Law Enforcement Fund (3319) per Revenue and Taxation Code Section 30130.57(e)(2)	-	-	-179
Total Revenues, Transfers, and Other Adjustments	\$4,325	\$3,692	\$3,273
Total Resources	\$14,232	\$14,915	\$13,398
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7600 California Department of Tax and Fee Administration (State Operations)	3,009	4,253	4,970
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	537	368
Total Expenditures and Expenditure Adjustments	\$3,009	\$4,790	\$5,338
<b>FUND BALANCE</b>	\$11,223	\$10,125	\$8,060
Reserve for economic uncertainties	11,223	10,125	8,060
<b><u>3333 Cannabis Tax Fund - Department of Tax and Fee Administration</u><sup>§</sup></b>			
<b>BEGINNING BALANCE</b>	\$1,191	\$2,460	\$2,460
Prior Year Adjustments	1,269	-	-
Adjusted Beginning Balance	\$2,460	\$2,460	\$2,460
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Transfers and Other Adjustments			
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)	-	10,666	10,698
Total Revenues, Transfers, and Other Adjustments	-	\$10,666	\$10,698
Total Resources	\$2,460	\$13,126	\$13,158
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7600 California Department of Tax and Fee Administration (State Operations)	-	10,666	10,698
Total Expenditures and Expenditure Adjustments	-	\$10,666	\$10,698
<b>FUND BALANCE</b>	\$2,460	\$2,460	\$2,460
Reserve for economic uncertainties	2,460	2,460	2,460
<b><u>3366 California Electronic Cigarette Excise Tax Fund</u><sup>§</sup></b>			
<b>BEGINNING BALANCE</b>	\$2,374	\$3,745	\$3,037
Prior Year Adjustment	\$1,057	-	-
Adjusted Beginning Balance	\$3,431	\$3,745	\$3,037
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4110400 Cigarette Tax	42,555	37,382	37,008
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	20	-	-
Transfers and Other Adjustments			
SB 395 Electronic Cigarette Tax - HCAI Health Professions	-2,091	-1,798	-1,779
SB 395 Electronic Cigarette Tax - Prop 10	-7,053	-4,316	-4,271
SB 395 Electronic Cigarette Tax - Prop 56	-18,122	-17,265	-17,085
SB 395 Electronic Cigarette Tax - Prop 99	-6,903	-6,474	-6,406
SB 395 Electronic Cigarette Tax - Small Rural Hospitals	-4,183	-3,596	-3,559
SB 395 Electronic Cigarette Tax - UC Med Edu	-2,906	-2,517	-2,491
Total Revenues, Transfers, and Other Adjustments	\$1,317	\$1,416	\$1,417
Total Resources	\$4,748	\$5,161	\$4,454
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7600 California Department of Tax and Fee Administration (State Operations)	501	1,413	1,458
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	502	711	320

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

	2023-24*	2024-25*	2025-26*
Total Expenditures and Expenditure Adjustments	\$1,003	\$2,124	\$1,778
FUND BALANCE	\$3,745	\$3,037	\$2,676
Reserve for economic uncertainties	3,745	3,037	2,676
<u>3378 Small Business Hiring Credit Fund<sup>s</sup></u>			
BEGINNING BALANCE	\$2,587	\$3,122	\$3,122
Prior Year Adjustments	535	-	-
Adjusted Beginning Balance	\$3,122	\$3,122	\$3,122
Total Resources	\$3,122	\$3,122	\$3,122
FUND BALANCE	\$3,122	\$3,122	\$3,122
Reserve for economic uncertainties	3,122	3,122	3,122
<u>3410 Lithium Extraction Excise Tax Fund<sup>s</sup></u>			
BEGINNING BALANCE	\$1,400	-	-
Adjusted Beginning Balance	\$1,400	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes	-	-	\$6,091
Transfers and Other Adjustments			
Revenue Transfer from the Lithium Extraction Excise Tax Fund (3410) to the Salton Sea Lithium Fund (3412) per Revenue and Taxation Code Section 47100(b)(1)	-	-	-1,218
Revenue Transfer from the Lithium Extraction Excise Tax Fund (3410) to the Salton Sea Lithium Fund (3412) per Revenue and Taxation Code Section 47100(b)(1) MR Update	-	-	1,218
Loan Repayment from the Lithium Extraction Excise Tax Fund (3410) to the General Fund (0001) per Chapter 249 of the Statutes of 2022 (AB 179)	-1,400	-	-
Total Revenues, Transfers, and Other Adjustments	-\$1,400	-	\$6,091
Total Resources	-	-	\$6,091
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	-	-	149
Total Expenditures and Expenditure Adjustments	-	-	\$149
FUND BALANCE	-	-	\$5,942
Reserve for economic uncertainties	-	-	5,942
<u>3437 Gun Violence Prevention and School Safety Fund<sup>s</sup></u>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes	-	\$65,002	\$72,409
Transfers and Other Adjustments			
Loan from the General Fund (0001) to the Gun Violence Prevention and School Safety Fund (3437) per Chapter 231, Statutes of 2023 (AB 28)	\$2,400	-	-
Loan Repayment from the Gun Violence Prevention and School Safety Fund (3437) to the General Fund (0001)	-2,400	2,400	-
Loan from the General Fund (0001) to the Gun Violence Prevention and School Safety Fund (3437) per Chapter 231, Statutes of 2023 (AB 28)	-	-2,400	-
Total Revenues, Transfers, and Other Adjustments	-	\$65,002	\$72,409
Total Resources	-	\$65,002	\$72,409
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
5227 Board of State and Community Corrections (Local Assistance)	-	63,831	71,049
7600 California Department of Tax and Fee Administration (State Operations)	-	1,171	978
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	382
Total Expenditures and Expenditure Adjustments	-	\$65,002	\$72,409
FUND BALANCE	-	-	-

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

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

**CHANGES IN AUTHORIZED POSITIONS †**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	4,556.0	4,558.7	4,558.7	\$391,891	\$412,786	\$412,733
<b>Salary and Other Adjustments</b>	-870.9	-	-	-45,789	-6,104	743
<b>Workload and Administrative Adjustments</b>						
<b>SB 1215 Electronic Waste Recycling Fee Act of 2003: Covered Battery-Embedded Products</b>						
Assoc Accounting Analyst	-	-	0.5	-	-	42
Overtime	-	-	-	-	-	749
Temporary Help	-	-	-	-	-	59
<b>SB 54 Plastic Pollution and Packaging Producer Responsibility Act of 2022</b>						
Assoc Accounting Analyst	-	-	0.5	-	-	42
Overtime	-	-	-	-	-	326
Temporary Help	-	-	-	-	-	130
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,348</b>
<b>Totals, Adjustments</b>	<b>-870.9</b>	<b>-</b>	<b>1.0</b>	<b>\$-45,789</b>	<b>\$-6,104</b>	<b>\$2,521</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>3,685.1</b>	<b>4,558.7</b>	<b>4,559.7</b>	<b>\$346,102</b>	<b>\$406,682</b>	<b>\$415,254</b>

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

**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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6280 Tax Programs	5,532.7	6,205.0	6,234.4	\$1,110,597	\$1,150,035	\$1,181,008
6285 Political Reform Audit	12.2	13.0	13.0	1,705	2,661	-
6290 Department of Motor Vehicles Collections Program	36.7	81.1	81.1	10,080	10,258	11,238
6295 Court Collection Program	59.8	101.2	101.2	11,044	10,484	15,389
6300 Legal Services Program	-	-	-	2,753	5,077	3,077
6305 Contract Work	72.9	62.2	62.2	9,377	14,444	14,462
6316 Golden State Stimulus Emergency Fund 2.0	-	-	-	664,306	-	-
6317 Better for Families Rebate	-	-	-	14,428	-	-

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**7730 Franchise Tax Board - Continued**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
9900100 Administration	347.4	326.6	320.6	45,633	46,830	46,340
9900200 Administration - Distributed	-	-	-	-45,633	-46,830	-46,340
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>6,061.7</b>	<b>6,789.1</b>	<b>6,812.5</b>	<b>\$1,824,290</b>	<b>\$1,192,959</b>	<b>\$1,225,174</b>

<b>FUNDING</b>		2023-24*	2024-25*	2025-26*
0001	General Fund	\$722,099	\$1,156,140	\$1,181,458
0044	Motor Vehicle Account, State Transportation Fund	3,503	3,554	3,893
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	6,577	6,704	7,345
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	8	13	13
0242	Court Collection Account	11,044	10,484	15,389
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	1,500	2,500
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	634	-	-
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	7	7
0995	Reimbursements	9,377	14,444	14,462
3379	Golden State Stimulus Emergency Fund	688,263	-	-
3399	Better for Families Tax Refund Fund	382,688	-	-
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	11	14	14
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	1	-	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8124	Suicide Prevention Voluntary Tax Contribution Fund	5	6	-
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	1	-	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	6	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund	-	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	-
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$1,824,290</b>	<b>\$1,192,959</b>	<b>\$1,225,174</b>

**LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

Government Code section 15700-15705.

PROGRAM AUTHORITY

6280-Tax Programs:

Government Code sections 15700-15705, 16370-16372; Revenue and Taxation Code sections 17001-18181, 18401-19802, 19850-19854, 19900-19906, 21001-21008, 23001-25141, 61000-61050.

6285-Political Reform Audit:

Government Code sections 90000-90009.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code sections 10876-10878.

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**7730 Franchise Tax Board - Continued**

6295-Court Collection Program:  
Revenue and Taxation Code sections 19280-19283.

**DETAILED BUDGET ADJUSTMENTS**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Workload Budget Change Proposals</b>			-			-
• Enterprise Data to Revenue Project Phase 2 (EDR2)	\$-	\$-	-	\$107,075	\$-	44.0
• Data Sharing for CalFresh (AB 518)	-	-	-	161	-	1.0
• Asset Forfeiture Fund Resources	-	-	-	-	1,760	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$107,236</b>	<b>\$1,760</b>	<b>45.0</b>
<b>Other Workload Budget Adjustments</b>			-			-
• Executive Order E 24/25 - 179: CS 90.00 Funding for 2025 Southern California Fires	9	-	-	-	-	-
• Executive Order E 24/25 – 210 Revised: CS 90.00 Funding for 2025 Southern California Fires	98	-	-	-	-	-
• Executive Order E 24/25 – 228: CS 90.00 Funding for 2025 Southern California Fires	20	-	-	-	-	-
• Executive Order E 24/25 – 271: CS 90.00 Funding for 2025 Southern California Fires	60	-	-	-	-	-
• Section 4.05 Government Efficiencies Reductions	-25,000	-878	-	-	-	-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-15,192	-184	-	-	-	-
• Carryover/Reappropriation	-23,564	-33	-	23,564	33	-
• Salary Adjustments	16,154	526	-	16,056	525	-
• Benefit Adjustments	8,979	301	-	11,434	395	-
• Miscellaneous Baseline Adjustments	4,669	-4,207	-	-	-6	-
• Retirement Rate Adjustments	-30,565	-992	-	-30,496	-992	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-64,332</b>	<b>\$-5,467</b>	<b>-</b>	<b>\$20,558</b>	<b>\$-45</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-64,332</b>	<b>\$-5,467</b>	<b>-</b>	<b>\$127,794</b>	<b>\$1,715</b>	<b>45.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-64,332</b>	<b>\$-5,467</b>	<b>-</b>	<b>\$127,794</b>	<b>\$1,715</b>	<b>45.0</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

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**7730 Franchise Tax Board - Continued**

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.

**DETAILED EXPENDITURES BY PROGRAM**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6280</b>	<b>TAX PROGRAMS</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,109,858	\$1,148,402	\$1,178,381
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	8	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	1,500	2,500
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	634	-	-
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	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	11	14	14
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	1	-	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8124	Suicide Prevention Voluntary Tax Contribution Fund	5	6	-
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	1	-	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	6	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund	-	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	-
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6

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**7730 Franchise Tax Board - Continued**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>Totals, State Operations</b>		<b>\$1,110,597</b>	<b>\$1,150,035</b>	<b>\$1,181,008</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>6280010</b>	<b>Personal Income Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$722,651	\$727,047	\$750,587
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	8	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	1,500	2,500
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	634	-	-
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	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	11	14	14
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	1	-	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8124	Suicide Prevention Voluntary Tax Contribution Fund	5	6	-
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	1	-	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	6	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund	-	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	-
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
<b>Totals, State Operations</b>		<b>\$723,390</b>	<b>\$728,680</b>	<b>\$753,214</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>6280019</b>	<b>Corporation Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$350,666	\$382,825	\$391,587
<b>Totals, State Operations</b>		<b>\$350,666</b>	<b>\$382,825</b>	<b>\$391,587</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>6280025</b>	<b>Earned Income Tax Credit</b>			
	<b>State Operations:</b>			
0001	General Fund	\$36,516	\$38,472	\$36,149
<b>Totals, State Operations</b>		<b>\$36,516</b>	<b>\$38,472</b>	<b>\$36,149</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>6280028</b>	<b>Non-Admitted Insurance Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$25	\$58	\$58
<b>Totals, State Operations</b>		<b>\$25</b>	<b>\$58</b>	<b>\$58</b>
<b>PROGRAM REQUIREMENTS</b>				
<b>6285</b>	<b>POLITICAL REFORM AUDIT</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,705	\$2,661	\$-
<b>Totals, State Operations</b>		<b>\$1,705</b>	<b>\$2,661</b>	<b>\$-</b>
<b>PROGRAM REQUIREMENTS</b>				
<b>6290</b>	<b>DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM</b>			

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## 7730 Franchise Tax Board - Continued

		2023-24*	2024-25*	2025-26*
	<b>State Operations:</b>			
0044	Motor Vehicle Account, State Transportation Fund	\$3,503	\$3,554	\$3,893
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	6,577	6,704	7,345
	<b>Totals, State Operations</b>	<b>\$11,080</b>	<b>\$10,258</b>	<b>\$11,238</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6295</b>	<b>COURT COLLECTION PROGRAM</b>			
	<b>State Operations:</b>			
0242	Court Collection Account	\$11,044	\$10,484	\$15,389
	<b>Totals, State Operations</b>	<b>\$11,044</b>	<b>\$10,484</b>	<b>\$15,389</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6300</b>	<b>LEGAL SERVICES PROGRAM</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,753	\$5,077	\$3,077
	<b>Totals, State Operations</b>	<b>\$2,753</b>	<b>\$5,077</b>	<b>\$3,077</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6305</b>	<b>CONTRACT WORK</b>			
	<b>State Operations:</b>			
0095	Reimbursements	9,377	14,444	14,462
	<b>Totals, State Operations</b>	<b>\$9,377</b>	<b>\$14,444</b>	<b>\$14,462</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6316</b>	<b>GOLDEN STATE STIMULUS EMERGENCY FUND 2.0</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$23,957	\$-	\$-
3379	Golden State Stimulus Emergency Fund	688,263	-	-
	<b>Totals, State Operations</b>	<b>\$664,306</b>	<b>\$-</b>	<b>\$-</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6317</b>	<b>BETTER FOR FAMILIES REBATE</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$368,260	\$-	\$-
3399	Better for Families Tax Refund Fund	382,688	-	-
	<b>Totals, State Operations</b>	<b>\$14,428</b>	<b>\$-</b>	<b>\$-</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$45,633	\$46,830	\$46,340
	<b>Totals, State Operations</b>	<b>\$45,633</b>	<b>\$46,830</b>	<b>\$46,340</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$45,633	-\$46,830	-\$46,340
	<b>Totals, State Operations</b>	<b>-\$45,633</b>	<b>-\$46,830</b>	<b>-\$46,340</b>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	1,824,290	1,192,959	1,225,174
	<b>Totals, Expenditures</b>	<b>\$1,824,290</b>	<b>\$1,192,959</b>	<b>\$1,225,174</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.

**7730 Franchise Tax Board - Continued**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	6,756.0	6,789.1	6,767.5	\$583,727	\$581,496	\$579,955
Other Adjustments	-694.3	-	45.0	-71,531	-25,650	21,339
<b>Net Totals, Salaries and Wages</b>	<b>6,061.7</b>	<b>6,789.1</b>	<b>6,812.5</b>	<b>\$512,196</b>	<b>\$555,846</b>	<b>\$601,294</b>
Staff Benefits	-	-	-	295,819	313,067	317,531
<b>Totals, Personal Services</b>	<b>6,061.7</b>	<b>6,789.1</b>	<b>6,812.5</b>	<b>\$808,015</b>	<b>\$868,913</b>	<b>\$918,825</b>
OPERATING EXPENSES AND EQUIPMENT				\$372,673	\$322,033	\$303,336
SPECIAL ITEMS OF EXPENSES				689,235	2,013	3,013
UNCLASSIFIED EXPENDITURES				-45,633	-	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$1,824,290</b>	<b>\$1,192,959</b>	<b>\$1,225,174</b>

  

2 Local Assistance	Expenditures		
	2023-24*	2024-25*	2025-26*
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,114,316	\$1,220,432	\$1,181,458
Allocation for Employee Compensation	-	16,154	-
Allocation for Staff Benefits	-	8,979	-
CalEITC Outreach Adjustment (AB 157)	-	2,000	-
Executive Order E 24/25 - 179: CS 90.00 Funding for 2025 Southern California Fires	-	9	-
Executive Order E 24/25 – 210 Revised: CS 90.00 Funding for 2025 Southern California Fires	-	98	-
Executive Order E 24/25 – 228: CS 90.00 Funding for 2025 Southern California Fires	-	20	-
Executive Order E 24/25 – 271: CS 90.00 Funding for 2025 Southern California Fires	-	60	-
Section 3.60 Pension Contribution Adjustment	-	-30,565	-
Section 4.05 Government Efficiencies Reductions	-	-25,000	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-15,192	-
Transfer from Item 8640-001-0001	-	2,669	-
Prior Year Balances Available:			
Chapter 5, Statutes of 2023	-	20	-
Chapter 737, Statutes of 2022	-	20	-
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	-23,957	-	-
Welfare and Institution Code section 8162	-368,260	-	-
<b>Totals Available</b>	<b>\$722,099</b>	<b>\$1,179,704</b>	<b>\$1,181,458</b>
Balance available in subsequent years	-	-23,564	-
<b>TOTALS, EXPENDITURES</b>	<b>\$722,099</b>	<b>\$1,156,140</b>	<b>\$1,181,458</b>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,503	\$3,944	\$3,893
Allocation for Employee Compensation	-	49	-
Allocation for Staff Benefits	-	26	-
Section 3.60 Pension Contribution Adjustment	-	-92	-
Section 4.05 Government Efficiencies Reductions	-	-304	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-63	-

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## 7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>Totals Available</b>	<b>\$3,503</b>	<b>\$3,560</b>	<b>\$3,893</b>
Balance available in subsequent years	-	-6	-
<b>TOTALS, EXPENDITURES</b>	<b>\$3,503</b>	<b>\$3,554</b>	<b>\$3,893</b>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,577	\$7,436	\$7,345
Allocation for Employee Compensation	-	91	-
Allocation for Staff Benefits	-	54	-
Section 3.60 Pension Contribution Adjustment	-	-171	-
Section 4.05 Government Efficiencies Reductions	-	-574	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-121	-
<b>Totals Available</b>	<b>\$6,577</b>	<b>\$6,715</b>	<b>\$7,345</b>
Balance available in subsequent years	-	-11	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6,577</b>	<b>\$6,704</b>	<b>\$7,345</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>0200 Fish and Game Preservation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$8	\$13	\$13
<b>Totals Available</b>	<b>\$8</b>	<b>\$13</b>	<b>\$13</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$8</b>	<b>\$13</b>	<b>\$13</b>
<b>0242 Court Collection Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,044	\$15,534	\$15,389
Allocation for Employee Compensation	-	215	-
Allocation for Staff Benefits	-	124	-
Current Year Reduction of Court Collection Account	-	-4,967	-
Section 3.60 Pension Contribution Adjustment	-	-406	-
<b>Totals Available</b>	<b>\$11,044</b>	<b>\$10,500</b>	<b>\$15,389</b>
Balance available in subsequent years	-	-16	-
<b>TOTALS, EXPENDITURES</b>	<b>\$11,044</b>	<b>\$10,484</b>	<b>\$15,389</b>
<b>0823 California Alzheimers Disease and Related Disorders Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$10	\$11	\$11
<b>Totals Available</b>	<b>\$10</b>	<b>\$11</b>	<b>\$11</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$10</b>	<b>\$11</b>	<b>\$11</b>
<b>0847 Asset Forfeiture Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$740	\$2,500
Augmentation of Asset Forfeiture Fund	-	760	-
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$1,500</b>	<b>\$2,500</b>
<b>0886 California Seniors Special Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$4	\$4
<b>Totals Available</b>	<b>\$2</b>	<b>\$4</b>	<b>\$4</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2</b>	<b>\$4</b>	<b>\$4</b>
<b>0942 Special Deposit Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$634	-	-
<b>Totals Available</b>	<b>\$634</b>	<b>-</b>	<b>-</b>

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**7730 Franchise Tax Board - Continued**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>TOTALS, EXPENDITURES</b>	<u>\$634</u>	<u>-</u>	<u>-</u>
<b>0945 California Breast Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>TOTALS, EXPENDITURES</b>	<u>\$7</u>	<u>\$7</u>	<u>\$7</u>
<b>0974 California Peace Officer Memorial Foundation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$5	\$5
<b>Totals Available</b>	<u>\$2</u>	<u>\$5</u>	<u>\$5</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$2</u>	<u>\$5</u>	<u>\$5</u>
<b>0979 California Firefighters Memorial Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$7	\$7
<b>Totals Available</b>	<u>\$3</u>	<u>\$7</u>	<u>\$7</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$3</u>	<u>\$7</u>	<u>\$7</u>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$9,377	\$14,444	\$14,462
<b>TOTALS, EXPENDITURES</b>	<u>\$9,377</u>	<u>\$14,444</u>	<u>\$14,462</u>
<b>3379 Golden State Stimulus Emergency Fund</b>			
Less funding provided by General Fund	688,263	-	-
<b>NET TOTALS, EXPENDITURES</b>	<u>\$688,263</u>	<u>-</u>	<u>-</u>
<b>3399 Better for Families Tax Refund Fund</b>			
Prior Year Balances Available:			
Pending Legislation	14,428	-	-
<b>Totals Available</b>	<u>\$14,428</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$14,428</u>	<u>-</u>	<u>-</u>
Less funding provided by General Fund	368,260	-	-
<b>NET TOTALS, EXPENDITURES</b>	<u>\$382,688</u>	<u>-</u>	<u>-</u>
<b>8047 California Sea Otter Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>8054 California Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>8075 School Supplies for Homeless Children Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>8076 State Parks Protection Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$14	\$14
<b>Totals Available</b>	<u>\$11</u>	<u>\$14</u>	<u>\$14</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$11</u>	<u>\$14</u>	<u>\$14</u>
<b>8085 Keep Arts in Schools Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
<b>Totals Available</b>	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
<b>8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund</b>			

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**7730 Franchise Tax Board - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</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	\$1	-	\$6
<b>Totals Available</b>	<b>\$1</b>	<b>-</b>	<b>\$6</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>-</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>8124 Suicide Prevention Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	-
<b>Totals Available</b>	<b>\$5</b>	<b>\$6</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$5</b>	<b>\$6</b>	<b>-</b>
<b>8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	-	-
<b>Totals Available</b>	<b>\$1</b>	<b>-</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>-</b>	<b>-</b>
<b>8131 Mental Health Crisis Prevention 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>8139 California ALS Research Network Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$6</b>	<b>\$6</b>
<b>8814 Rape Kit Backlog 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>8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	\$6
<b>Totals Available</b>	<b>\$2</b>	<b>\$6</b>	<b>\$6</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2</b>	<b>\$6</b>	<b>\$6</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$1,824,290</b>	<b>\$1,192,959</b>	<b>\$1,225,174</b>
<b>2 LOCAL ASSISTANCE</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b>0001 General Fund</b>			
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures, All Funds, (Local Assistance)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<b>\$1,824,290</b>	<b>\$1,192,959</b>	<b>\$1,225,174</b>

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**7730 Franchise Tax Board - Continued**

**FUND CONDITION STATEMENTS**

	2023-24*	2024-25*	2025-26*
<u>0242 Court Collection Account<sup>s</sup></u>			
BEGINNING BALANCE	\$1,196	\$964	\$103
Prior Year Adjustments	14	-	-
Adjusted Beginning Balance	<u>\$1,210</u>	<u>\$964</u>	<u>\$103</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	73,952	70,000	70,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	28	46	39
Total Revenues, Transfers, and Other Adjustments	<u>\$73,980</u>	<u>\$70,046</u>	<u>\$70,039</u>
Total Resources	<u>\$75,190</u>	<u>\$71,010</u>	<u>\$70,142</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	11,044	10,484	15,389
9892 Supplemental Pension Payments (State Operations)	317	250	250
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	625	673	1,369
9901 Various Departments (Local Assistance)	62,240	59,500	59,500
Total Expenditures and Expenditure Adjustments	<u>\$74,226</u>	<u>\$70,907</u>	<u>\$76,508</u>
FUND BALANCE	<u>\$964</u>	<u>\$103</u>	<u>-\$6,366</u>
Reserve for economic uncertainties	964	103	-6,366
<u>3399 Better for Families Tax Refund Fund<sup>s</sup></u>			
BEGINNING BALANCE	\$382,688	-	-
Adjusted Beginning Balance	<u>\$382,688</u>	<u>-</u>	<u>-</u>
Total Resources	<u>\$382,688</u>	<u>-</u>	<u>-</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	14,428	-	-
Less funding provided by General Fund (State Operations)	368,260	-	-
Total Expenditures and Expenditure Adjustments	<u>\$382,688</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	6,756.0	6,789.1	6,767.5	\$583,727	\$581,496	\$579,955
<b>Salary and Other Adjustments</b>	-694.3	-	-	-71,531	-25,650	16,577
<b>Workload and Administrative Adjustments</b>						
<b>Data Sharing for CalFresh (AB 518)</b>						
Info Tech Spec I	-	-	1.0	-	-	98
<b>Enterprise Data to Revenue Project Phase 2 (EDR2)</b>						
Administrator I (Limited Term 12-31-2025)	-	-	1.5	-	-	163
Assoc Operations Spec	-	-	-	-	-	9
Assoc Tax Auditor	-	-	-	-	-	19
Compliance Rep (Limited Term 12-31-2025)	-	-	1.5	-	-	128
Info Tech Mgr I	-	-	2.0	-	-	256
Info Tech Mgr II	-	-	1.0	-	-	147
Info Tech Spec I	-	-	20.0	-	-	2,021
Info Tech Spec II	-	-	4.0	-	-	531
Info Tech Supvr II	-	-	3.0	-	-	348
Program Spec I	-	-	-	-	-	4
Program Spec II	-	-	1.0	-	-	112

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### 7730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Sr Compliance Rep	-	-	1.0	-	-	166
Sr Operations Spec	-	-	1.0	-	-	95
Staff Operations Spec	-	-	7.0	-	-	612
Tax Techn	-	-	1.0	-	-	53
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>45.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$4,762</b>
<b>Totals, Adjustments</b>	<b>-694.3</b>	<b>-</b>	<b>45.0</b>	<b>\$-71,531</b>	<b>\$-25,650</b>	<b>\$21,339</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>6,061.7</b>	<b>6,789.1</b>	<b>6,812.5</b>	<b>\$512,196</b>	<b>\$555,846</b>	<b>\$601,294</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	2023-24*	2024-25*	2025-26*
<b>6315</b>	<b>CAPITAL OUTLAY Projects</b>				
0008948	FTB Central Office Campus: Data Center Upgrades Construction		-	5,265	-
			-	5,265	-
<b>TOTALS, EXPENDITURES, ALL PROJECTS</b>			<b>\$-</b>	<b>\$5,265</b>	<b>\$-</b>
<b>FUNDING</b>			2023-24*	2024-25*	2025-26*
0001	General Fund		\$-	\$5,265	\$-
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>			<b>\$-</b>	<b>\$5,265</b>	<b>\$-</b>

### DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

<b>3 CAPITAL OUTLAY</b>		2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>				
Prior Year Balances Available:				
Item 7730-301-0001 Budget Act of 2022		-	5,265	-
<b>Totals Available</b>		-	<b>\$5,265</b>	-
<b>TOTALS, EXPENDITURES</b>		-	<b>\$5,265</b>	-
<b>Total Expenditures, All Funds, (Capital Outlay)</b>		<b>\$0</b>	<b>\$5,265</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 \$1.4 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

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**7760 Department of General Services - Continued**

accessibility for the design and construction of K-12 public schools and community colleges; funding for school construction; and disability access.

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

**3-YEAR EXPENDITURES AND POSITIONS**

		Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6320	Building Regulation Services	370.3	403.8	427.8	\$100,277	\$121,652	\$120,308
6324	Facilities Management Division	1,516.5	2,024.2	2,069.2	498,271	630,182	641,848
6325	Real Estate Services	333.1	403.7	403.7	97,503	97,436	101,234
6330	Statewide Support Services	864.4	1,071.4	1,073.4	510,812	626,591	617,222
6335	Program Overhead Allocations Interagency Support Division and RESD Executive	7.8	8.0	8.0	-	-	-
9900100	Administration	518.1	584.5	588.5	117,711	165,864	120,447
9900200	Administration - Distributed	-	-	-	-102,368	-112,958	-115,716
9900300	Distributed Services	-	-	-	-11,219	-13,117	-13,117
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>3,610.2</b>	<b>4,495.6</b>	<b>4,570.6</b>	<b>\$1,210,987</b>	<b>\$1,515,650</b>	<b>\$1,472,226</b>
<b>FUNDING</b>					<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
0001	General Fund				\$109,220	\$217,389	\$161,754
0002	Property Acquisition Law Money Account				5,864	7,319	7,350
0003	Motor Vehicle Parking Facilities Moneys Account				6,071	8,693	10,335
0006	Disability Access Account				12,428	14,553	14,592
0026	State Motor Vehicle Insurance Account				55,487	72,855	72,854
0328	Public School Planning, Design, and Construction Review Revolving Fund				69,371	76,029	78,533
0666	Service Revolving Fund				747,540	844,958	842,870
0956	State School Site Utilization Fund				6,629	7,382	6,564
0995	Reimbursements				3,734	5,047	5,047
1027	Full-Day Kindergarten Facilities Account				1,520	3,059	-
3091	Certified Access Specialist Fund				250	407	408
3144	Building Standards Administration Special Revolving Fund				1,650	2,179	3,689
3245	Disability Access and Education Revolving Fund				278	782	783
6086	2016 State School Facilities Fund				1,996	-	-
6094	2024 State School Facilities Fund				-	-	12,180
9740	Central Service Cost Recovery Fund				4,678	4,819	5,084
9746	Natural Gas Services Program Fund				184,271	250,179	250,183
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>					<b>\$1,210,987</b>	<b>\$1,515,650</b>	<b>\$1,472,226</b>

**LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

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

**DETAILED BUDGET ADJUSTMENTS**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-

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**7760 Department of General Services - Continued**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Change Proposals</b>			-			-
• STEM Teacher Recruitment Grants	\$-	\$-	-	\$3,000	\$-	-
• Chattel Slavery: Formal Apology Memorialization (AB 3089)	-	-	-	500	-	-
• Native American Memorial Maintenance	-	-	-	150	-	-
• Updates to the Facility Inspection Tool	-	-	-	50	-	-
• K-12 Community College Education Facilities Modernization, Repair, and Safety Bond Act of 2024 (AB 247)	-	-	-	-	12,536	16.0
• Facilities Management Division Building Operations and Support	-	-	-	-	5,962	45.0
• Office of Administrative Hearings Case Management System Replacement	-	-	-	-	4,900	-
• Sustainable School Program to Advance Climate-Resilient Schools	-	-	-	-	2,064	7.0
• Increased Fuel Cost Expenditure Authority for Fleet Operations	-	-	-	-	1,859	-
• New Parking Facilities	-	-	-	-	1,535	-
• Office of Human Resources Workload Adjustment	-	-	-	-	1,350	3.0
• California Building Standards Commission Bill Mandates Workload Adjustment	-	-	-	-	582	2.0
• Permanent eMarketplace Staffing	-	-	-	-	340	2.0
• Call Center Bill Mandates Workload Adjustment (AB 2068)	-	-	-	-	196	1.0
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$3,700</b>	<b>\$31,324</b>	<b>76.0</b>
<b>Other Workload Budget Adjustments</b>			-			-
• Revised Expenditure Authority per Government Code Section 16379	-	38,889	-	-	38,879	-
• Other Post-Employment Benefit Adjustments	-	108	-	-	107	-
• Augmentation Pursuant to Section 2, Chapter 22, Statutes of 2024 (Item 7760-001-0666, Provision 3)	-	3,800	-	-	-	-
• Division of the State Architect 2025 Southern California Fire Recovery Adjustment per Chapter 2, Statutes of 2025 (SB X1-3)	250	-	-	-	-	-
• Executive Order E 24/25 - 129: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	1,214	-	-	-	-	-
• Executive Order E 24/25 - 179: CS 90.00 Funding for 2025 Southern California Fires	6,737	-	-	-	-	-
• Executive Order E 24/25 - 210 Revised: CS 90.00 Funding for 2025 Southern California Fires	33,138	-	-	-	-	-
• Executive Order E 24/25 - 243: Education Code Sections 17375(k) and 17375(a)(4)(B)	-	1,708	-	-	-	-
• Executive Order E 24/25 - 8: Transfer of Administrative Funds for the School Facility Program	10,000	-	-	-	-	-
• Executive Order E 24/25 - 89: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	40	-	-	-	-	-
• Executive Order E 24/25 – 214 Revised: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	144	-	-	-	-	-
• Executive Order E 24/25 – 228: CS 90.00 Funding for 2025 Southern California Fires	5,308	-	-	-	-	-

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**7760 Department of General Services - Continued**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Executive Order E 24/25 – 271: CS 90.00 Funding for 2025 Southern California Fires	1,142	-	-	-	-	-
• Executive Order E 24/25 – 279: CS 90.00 Funding for 2025 Southern California Fires	452	-	-	-	-	-
• Office of Public School Construction 2025 Southern California Fire Recovery Adjustment per Chapter 2, Statutes of 2025 (SB X1-3)	750	-	-	-	-	-
• Revised Expenditure Authority, per Provision 3, Item 7760-001-0666, for Facilities Management Division	-	35,600	-	-	-	-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-14,336	-	-	-	-
• Salary Adjustments	150	8,817	-	150	8,635	-
• Benefit Adjustments	80	4,449	-	101	5,615	-
• Lease Revenue Debt Service Adjustment	34,038	-29,730	-	-	34,347	-
• Carryover/Reappropriation	13,581	1,351	-	-	-	-
• Miscellaneous Baseline Adjustments	1,055	6,498	-	-237	-1,275	-
• Retirement Rate Adjustments	-309	-19,438	-	-309	-19,438	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$107,770</b>	<b>\$37,716</b>	<b>-</b>	<b>\$-295</b>	<b>\$66,870</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$107,770</b>	<b>\$37,716</b>	<b>-</b>	<b>\$3,405</b>	<b>\$98,194</b>	<b>76.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$107,770</b>	<b>\$37,716</b>	<b>-</b>	<b>\$3,405</b>	<b>\$98,194</b>	<b>76.0</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, and budget, accounting, and human resources services.

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**7760 Department of General Services - Continued**

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>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6320</b>	<b>BUILDING REGULATION SERVICES</b>			
	<b>State Operations:</b>			
0001	General Fund	\$4,441	\$16,752	\$50
0006	Disability Access Account	12,428	12,991	13,026
0328	Public School Planning, Design, and Construction Review Revolving Fund	69,371	76,029	78,533
0666	Service Revolving Fund	1,714	2,071	2,075
0956	State School Site Utilization Fund	6,629	7,382	6,564
1027	Full-Day Kindergarten Facilities Account	1,520	3,059	-
3091	Certified Access Specialist Fund	250	407	408
3144	Building Standards Administration Special Revolving Fund	1,650	2,179	3,689
3245	Disability Access and Education Revolving Fund	278	782	783
6086	2016 State School Facilities Fund	1,996	-	-
6094	2024 State School Facilities Fund	-	-	12,180
	<b>Totals, State Operations</b>	<b>\$100,277</b>	<b>\$121,652</b>	<b>\$117,308</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$-	\$-	\$3,000
	<b>Totals, Local Assistance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,000</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6320010</b>	<b>Division of the State Architect</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$250	\$-
0006	Disability Access Account	12,428	12,991	13,026
0328	Public School Planning, Design, and Construction Review Revolving Fund	69,371	76,029	78,533
0666	Service Revolving Fund	24	55	55
3091	Certified Access Specialist Fund	250	407	408
3245	Disability Access and Education Revolving Fund	278	782	783
	<b>Totals, State Operations</b>	<b>\$82,351</b>	<b>\$90,514</b>	<b>\$92,805</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6320019</b>	<b>Public School Construction</b>			
	<b>State Operations:</b>			
0001	General Fund	\$4,441	\$1,502	\$50
0956	State School Site Utilization Fund	6,629	7,382	6,564
6086	2016 State School Facilities Fund	1,996	-	-
6094	2024 State School Facilities Fund	-	-	12,180
	<b>Totals, State Operations</b>	<b>\$13,066</b>	<b>\$8,884</b>	<b>\$18,794</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$-	\$-	\$3,000
	<b>Totals, Local Assistance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,000</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			

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**7760 Department of General Services - Continued**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>6320021</b>	<b>School Facility Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$15,000	\$-
	<b>Totals, State Operations</b>	<u>\$-</u>	<u>\$15,000</u>	<u>\$-</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6320028</b>	<b>Building Standards Commission</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$1,690	\$2,016	\$2,020
3144	Building Standards Administration Special Revolving Fund	1,650	2,179	3,689
	<b>Totals, State Operations</b>	<u>\$3,340</u>	<u>\$4,195</u>	<u>\$5,709</u>
	<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	\$1,520	\$3,059	\$-
	<b>Totals, State Operations</b>	<u>\$1,520</u>	<u>\$3,059</u>	<u>\$-</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6324</b>	<b>FACILITIES MANAGEMENT DIVISION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$58,782	\$130,671	\$145,364
0666	Service Revolving Fund	439,489	499,509	496,482
0995	Reimbursements	-	2	2
	<b>Totals, State Operations</b>	<u>\$498,271</u>	<u>\$630,182</u>	<u>\$641,848</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6324046</b>	<b>Facilities Management Division</b>			
	<b>State Operations:</b>			
0001	General Fund	\$58,782	\$130,671	\$145,364
0666	Service Revolving Fund	439,489	499,509	496,482
0995	Reimbursements	-	2	2
	<b>Totals, State Operations</b>	<u>\$498,271</u>	<u>\$630,182</u>	<u>\$641,848</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6325</b>	<b>REAL ESTATE SERVICES</b>			
	<b>State Operations:</b>			
0001	General Fund	\$9,610	\$550	\$650
0002	Property Acquisition Law Money Account	5,864	7,319	7,350
0666	Service Revolving Fund	82,029	89,567	93,234
	<b>Totals, State Operations</b>	<u>\$97,503</u>	<u>\$97,436</u>	<u>\$101,234</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6325010</b>	<b>Asset Management Branch</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,400	\$-	\$-
0002	Property Acquisition Law Money Account	5,864	7,319	7,350
0666	Service Revolving Fund	25,160	27,898	29,842
	<b>Totals, State Operations</b>	<u>\$33,424</u>	<u>\$35,217</u>	<u>\$37,192</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6325055</b>	<b>Construction Inspection &amp; Management Branch</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$13,903	\$16,150	\$17,141
	<b>Totals, State Operations</b>	<u>\$13,903</u>	<u>\$16,150</u>	<u>\$17,141</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6325064</b>	<b>Project Management and Development Branch</b>			
	<b>State Operations:</b>			
0001	General Fund	\$7,210	\$550	\$650

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## 7760 Department of General Services - Continued

		2023-24*	2024-25*	2025-26*
0666	Service Revolving Fund	42,966	45,519	46,251
	<b>Totals, State Operations</b>	<b>\$50,176</b>	<b>\$46,069</b>	<b>\$46,901</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6330</b>	<b>STATEWIDE SUPPORT SERVICES</b>			
	<b>State Operations:</b>			
0001	General Fund	\$23,968	\$20,640	\$12,089
0003	Motor Vehicle Parking Facilities Moneys Account	6,071	8,693	10,335
0006	Disability Access Account	-	1,562	1,566
0026	State Motor Vehicle Insurance Account	55,487	72,855	72,854
0666	Service Revolving Fund	236,337	266,928	264,196
0995	Reimbursements	-	915	915
9740	Central Service Cost Recovery Fund	4,678	4,819	5,084
9746	Natural Gas Services Program Fund	184,271	250,179	250,183
	<b>Totals, State Operations</b>	<b>\$510,812</b>	<b>\$626,591</b>	<b>\$617,222</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330010</b>	<b>Administrative Hearings</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$43,520	\$46,189	\$51,215
0995	Reimbursements	-	915	915
	<b>Totals, State Operations</b>	<b>\$43,520</b>	<b>\$47,104</b>	<b>\$52,130</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330019</b>	<b>Fleet Administration</b>			
	<b>State Operations:</b>			
0003	Motor Vehicle Parking Facilities Moneys Account	\$6,071	\$8,693	\$10,335
0666	Service Revolving Fund	56,393	70,658	58,469
	<b>Totals, State Operations</b>	<b>\$62,464</b>	<b>\$79,351</b>	<b>\$68,804</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330028</b>	<b>Risk and Insurance Management</b>			
	<b>State Operations:</b>			
0026	State Motor Vehicle Insurance Account	\$55,487	\$72,855	\$72,854
0666	Service Revolving Fund	3,565	3,484	3,296
	<b>Totals, State Operations</b>	<b>\$59,052</b>	<b>\$76,339</b>	<b>\$76,150</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330037</b>	<b>Legal Services</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$2,414	\$2,819	\$2,724
	<b>Totals, State Operations</b>	<b>\$2,414</b>	<b>\$2,819</b>	<b>\$2,724</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330046</b>	<b>Procurement</b>			
	<b>State Operations:</b>			
0001	General Fund	\$440	\$7,081	\$-
0666	Service Revolving Fund	43,735	52,877	55,079
	<b>Totals, State Operations</b>	<b>\$44,175</b>	<b>\$59,958</b>	<b>\$55,079</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330055</b>	<b>State Publishing</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$78,944	\$80,755	\$82,233
	<b>Totals, State Operations</b>	<b>\$78,944</b>	<b>\$80,755</b>	<b>\$82,233</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330064</b>	<b>Contracted Human Resources Services</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$1,205	\$1,744	\$1,751

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**7760 Department of General Services - Continued**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>Totals, State Operations</b>		<b>\$1,205</b>	<b>\$1,744</b>	<b>\$1,751</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>6330065</b>	<b>Telework Compliance Unit</b>			
<b>State Operations:</b>				
0001	General Fund	\$1,153	\$-	\$-
<b>Totals, State Operations</b>		<b>\$1,153</b>	<b>\$-</b>	<b>\$-</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	\$184,271	\$250,179	\$250,183
<b>Totals, State Operations</b>		<b>\$184,271</b>	<b>\$250,179</b>	<b>\$250,183</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>6330073</b>	<b>Contracted Fiscal Services</b>			
<b>State Operations:</b>				
0001	General Fund	\$6,888	\$8,139	\$7,923
0666	Service Revolving Fund	1,800	3,068	4,080
9740	Central Service Cost Recovery Fund	4,678	4,819	5,084
<b>Totals, State Operations</b>		<b>\$13,366</b>	<b>\$16,026</b>	<b>\$17,087</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>6330082</b>	<b>Office of Sustainability</b>			
<b>State Operations:</b>				
0001	General Fund	\$14,185	\$4,397	\$4,166
0666	Service Revolving Fund	4,761	5,334	5,349
<b>Totals, State Operations</b>		<b>\$18,946</b>	<b>\$9,731</b>	<b>\$9,515</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>6330084</b>	<b>CA Commission on Disability Access</b>			
<b>State Operations:</b>				
0001	General Fund	\$1,302	\$1,023	\$-
0006	Disability Access Account	-	1,562	1,566
<b>Totals, State Operations</b>		<b>\$1,302</b>	<b>\$2,585</b>	<b>\$1,566</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	\$11	\$16	\$16
0666	Service Revolving Fund	1,409	1,941	1,945
0956	State School Site Utilization Fund	-	69	69
6086	2016 State School Facilities Fund	60	-	-
<b>Totals, State Operations</b>		<b>\$1,480</b>	<b>\$2,026</b>	<b>\$2,030</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	-\$11	-\$16	-\$16
0666	Service Revolving Fund	-1,409	-1,941	-1,945
0956	State School Site Utilization Fund	-	-69	-69
6086	2016 State School Facilities Fund	-60	-	-
<b>Totals, State Operations</b>		<b>-\$1,480</b>	<b>-\$2,026</b>	<b>-\$2,030</b>
<b>PROGRAM REQUIREMENTS</b>				
<b>9900</b>	<b>ADMINISTRATION - TOTAL</b>			
<b>State Operations:</b>				
0001	General Fund	\$7,769	\$48,776	\$601
0666	Service Revolving Fund	-12,029	-13,117	-13,117

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**7760 Department of General Services - Continued**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0995	Reimbursements	3,734	4,130	4,130
	<b>Totals, State Operations</b>	<b>-526</b>	<b>39,789</b>	<b>-8,386</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$4,650	\$-	\$-
	<b>Totals, Local Assistance</b>	<b>4,650</b>	<b>\$-</b>	<b>\$-</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$9,406	\$49,769	\$1,595
0002	Property Acquisition Law Money Account	671	1,309	1,330
0003	Motor Vehicle Parking Facilities Moneys Account	234	256	259
0006	Disability Access Account	1,739	2,031	2,058
0026	State Motor Vehicle Insurance Account	376	416	422
0328	Public School Planning, Design, and Construction Review Revolving Fund	9,730	10,663	11,021
0666	Service Revolving Fund	83,805	93,417	95,374
0956	State School Site Utilization Fund	1,855	2,673	2,711
0995	Reimbursements	3,734	4,130	4,130
3091	Certified Access Specialist Fund	31	34	34
3144	Building Standards Administration Special Revolving Fund	264	309	401
3245	Disability Access and Education Revolving Fund	112	123	124
6086	2016 State School Facilities Fund	422	-	-
6094	2024 State School Facilities Fund	-	-	242
9740	Central Service Cost Recovery Fund	519	554	565
9746	Natural Gas Services Program Fund	163	180	181
	<b>Totals, State Operations</b>	<b>113,061</b>	<b>165,864</b>	<b>120,447</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$4,650	\$-	\$-
	<b>Totals, Local Assistance</b>	<b>4,650</b>	<b>\$-</b>	<b>\$-</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$1,637	-\$993	-\$994
0002	Property Acquisition Law Money Account	-671	-1,309	-1,330
0003	Motor Vehicle Parking Facilities Moneys Account	-234	-256	-259
0006	Disability Access Account	-1,739	-2,031	-2,058
0026	State Motor Vehicle Insurance Account	-376	-416	-422
0328	Public School Planning, Design, and Construction Review Revolving Fund	-9,730	-10,663	-11,021
0666	Service Revolving Fund	-84,615	-93,417	-95,374
0956	State School Site Utilization Fund	-1,855	-2,673	-2,711
3091	Certified Access Specialist Fund	-31	-34	-34
3144	Building Standards Administration Special Revolving Fund	-264	-309	-401
3245	Disability Access and Education Revolving Fund	-112	-123	-124
6086	2016 State School Facilities Fund	-422	-	-
6094	2024 State School Facilities Fund	-	-	-242
9740	Central Service Cost Recovery Fund	-519	-554	-565
9746	Natural Gas Services Program Fund	-163	-180	-181
	<b>Totals, State Operations</b>	<b>-102,368</b>	<b>-112,958</b>	<b>-115,716</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900300</b>	<b>Distributed Services</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	-\$11,219	-\$13,117	-\$13,117

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**7760 Department of General Services - Continued**

	<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>Totals, State Operations</b>	<b>-\$11,219</b>	<b>-\$13,117</b>	<b>-\$13,117</b>
<b>TOTALS, EXPENDITURES</b>			
State Operations	1,206,337	1,515,650	1,469,226
Local Assistance	4,650	-	3,000
<b>Totals, Expenditures</b>	<b>\$1,210,987</b>	<b>\$1,515,650</b>	<b>\$1,472,226</b>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	4,411.6	4,495.6	4,494.6	\$361,398	\$359,344	\$359,698
Other Adjustments	-801.4	-	76.0	-49,012	12,019	17,629
<b>Net Totals, Salaries and Wages</b>	<b>3,610.2</b>	<b>4,495.6</b>	<b>4,570.6</b>	<b>\$312,386</b>	<b>\$371,363</b>	<b>\$377,327</b>
Staff Benefits	-	-	-	179,801	182,023	190,243
<b>Totals, Personal Services</b>	<b>3,610.2</b>	<b>4,495.6</b>	<b>4,570.6</b>	<b>\$492,187</b>	<b>\$553,386</b>	<b>\$567,570</b>
OPERATING EXPENSES AND EQUIPMENT				\$658,508	\$641,514	\$574,123
SPECIAL ITEMS OF EXPENSES				55,642	320,750	327,533
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$1,206,337</b>	<b>\$1,515,650</b>	<b>\$1,469,226</b>

2 Local Assistance	Expenditures		
	2023-24*	2024-25*	2025-26*
Consulting and Professional Services - External - Other	\$4,650	\$-	\$-
Grants and Subventions - Governmental	-	-	3,000
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<b>\$4,650</b>	<b>\$-</b>	<b>\$3,000</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$46,095	\$31,864	\$32,268
Allocation for Employee Compensation	-	150	-
Allocation for Staff Benefits	-	80	-
California's Wildfire Victims and Survivors Monument per Chapter 994, Statutes of 2024 (AB 157)	-	50	-
Central Plant Steam Vent Repair per Chapter 994, Statutes of 2024 (AB 157)	-	500	-
Division of the State Architect 2025 Southern California Fire Recovery Adjustment per Chapter 2, Statutes of 2025 (SB X1-3)	-	250	-
Executive Order E 24/25 - 179: CS 90.00 Funding for 2025 Southern California Fires	-	6,737	-
Executive Order E 24/25 - 210 Revised: CS 90.00 Funding for 2025 Southern California Fires	-	33,138	-
Executive Order E 24/25 – 228: CS 90.00 Funding for 2025 Southern California Fires	-	5,308	-
Executive Order E 24/25 – 271: CS 90.00 Funding for 2025 Southern California Fires	-	1,142	-
Executive Order E 24/25 – 279: CS 90.00 Funding for 2025 Southern California Fires	-	452	-
Office of Public School Construction 2025 Southern California Fire Recovery Adjustment per Chapter 2, Statutes of 2025 (SB X1-3)	-	750	-
Section 3.60 Pension Contribution Adjustment	-	-309	-
001 Budget Act appropriation	193	-	-

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## 7760 Department of General Services - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Adjustment for California Commission on Disability Access per Government Code Section 68085.35	-	505	-
001 Budget Act appropriation	-	1	1
Executive Order E 24/25 - 129: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	-	1,214	-
Executive Order E 24/25 - 89: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	-	40	-
Executive Order E 24/25 - 214 Revised: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	-	144	-
015 Budget Act appropriation (transfer to Service Revolving Fund)	46,321	77,754	126,485
Lease Revenue Debt Service Adjustments	-	34,038	-
Prior Year Balances Available:			
Chapter 48, Statutes of 2023 (Adjustment to School Facility Program)	-	15,000	-
Item 7760-001-0001, Budget Act of 2021	4,671	823	-
Item 7760-001-0001, Budget Act of 2022 as reappropriated by Item 7760-490, Budget Act of 2023	7,210	3,402	-
Item 7760-001-0001, Budget Act of 2023	-	3,838	-
Item 7760-002-0001, Budget Act of 2021	1	-	-
Item 7760-002-0001, Budget Act of 2022	79	118	-
Item 7760-002-0001, Budget Act of 2023	-	400	-
<b>Totals Available</b>	<b>\$104,570</b>	<b>\$217,389</b>	<b>\$158,754</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$104,570</b>	<b>\$217,389</b>	<b>\$158,754</b>
<b>0002 Property Acquisition Law Money Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,864	\$7,359	\$7,350
Allocation for Employee Compensation	-	96	-
Allocation for Staff Benefits	-	52	-
Section 3.60 Pension Contribution Adjustment	-	-188	-
<b>Totals Available</b>	<b>\$5,864</b>	<b>\$7,319</b>	<b>\$7,350</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$5,864</b>	<b>\$7,319</b>	<b>\$7,350</b>
<b>0003 Motor Vehicle Parking Facilities Moneys Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,071	\$8,704	\$10,335
Allocation for Employee Compensation	-	30	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Pension Contribution Adjustment	-	-57	-
<b>Totals Available</b>	<b>\$6,071</b>	<b>\$8,693</b>	<b>\$10,335</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$6,071</b>	<b>\$8,693</b>	<b>\$10,335</b>
<b>0006 Disability Access Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$12,428	\$14,734	\$14,592
Allocation for Employee Compensation	-	168	-
Allocation for Staff Benefits	-	77	-
Section 3.60 Pension Contribution Adjustment	-	-426	-
<b>Totals Available</b>	<b>\$12,428</b>	<b>\$14,553</b>	<b>\$14,592</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$12,428</b>	<b>\$14,553</b>	<b>\$14,592</b>
<b>0026 State Motor Vehicle Insurance Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,874	\$2,779	\$2,775
Allocation for Employee Compensation	-	30	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	-58	-
Government Code section 16379	53,613	31,200	70,079

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## 7760 Department of General Services - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Revised Expenditure Authority per Government Code Section 16379	-	38,889	-
<b>Totals Available</b>	<b>\$55,487</b>	<b>\$72,855</b>	<b>\$72,854</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$55,487</b>	<b>\$72,855</b>	<b>\$72,854</b>
<b>0328 Public School Planning, Design, and Construction Review Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$69,371	\$76,902	\$78,533
Allocation for Employee Compensation	-	906	-
Allocation for Staff Benefits	-	485	-
Section 3.60 Pension Contribution Adjustment	-	-2,264	-
<b>Totals Available</b>	<b>\$69,371</b>	<b>\$76,029</b>	<b>\$78,533</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$69,371</b>	<b>\$76,029</b>	<b>\$78,533</b>
<b>0666 Service Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$649,222	\$720,190	\$729,532
Allocation for Employee Compensation	-	7,234	-
Allocation for Other Post-Employment Benefits	-	108	-
Allocation for Staff Benefits	-	3,616	-
Augmentation Pursuant to Section 2, Chapter 22, Statutes of 2024 (Item 7760-001-0666, Provision 3)	-	3,800	-
Revised Expenditure Authority, per Provision 3, Item 7760-001-0666, for Facilities Management Division	-	35,600	-
Revised Expenditure Authority, per Provision 3, Item 7760-001-0666, for Office of Fleet and Asset Management- New Business Vehicles	-	6,498	-
Section 3.60 Pension Contribution Adjustment	-	-15,744	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-14,336	-
002 Budget Act appropriation	144,639	205,202	-
Lease Revenue Debt Service Adjustments	-	4,350	-
003 Budget Act appropriation	-	274	-
Lease Revenue Debt Service Adjustments	-	-42	-
092 Budget Act appropriation	-	-	239,547
093 Budget Act appropriation	-	-	276
<b>Totals Available</b>	<b>\$793,861</b>	<b>\$956,750</b>	<b>\$969,355</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$793,861</b>	<b>\$956,750</b>	<b>\$969,355</b>
Less funding provided by General Fund	-46,321	-111,792	-126,485
<b>NET TOTALS, EXPENDITURES</b>	<b>\$747,540</b>	<b>\$844,958</b>	<b>\$842,870</b>
<b>0956 State School Site Utilization Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,629	\$7,463	\$6,564
Allocation for Employee Compensation	-	211	-
Allocation for Staff Benefits	-	110	-
Section 3.60 Pension Contribution Adjustment	-	-402	-
<b>Totals Available</b>	<b>\$6,629</b>	<b>\$7,382</b>	<b>\$6,564</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$6,629</b>	<b>\$7,382</b>	<b>\$6,564</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$3,734	\$5,047	\$5,047
<b>TOTALS, EXPENDITURES</b>	<b>\$3,734</b>	<b>\$5,047</b>	<b>\$5,047</b>
<b>1027 Full-Day Kindergarten Facilities Account</b>			
Prior Year Balances Available:			
Education Code section 17375(k) (Full-Day Kindergarten Facilities Account)	1,520	3,059	-
<b>Totals Available</b>	<b>\$1,520</b>	<b>\$3,059</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1,520</b>	<b>\$3,059</b>	<b>-</b>
<b>3091 Certified Access Specialist Fund</b>			

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## 7760 Department of General Services - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
APPROPRIATIONS			
001 Budget Act appropriation	\$250	\$408	\$408
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-6	-
<b>Totals Available</b>	<u>\$250</u>	<u>\$407</u>	<u>\$408</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$250</u>	<u>\$407</u>	<u>\$408</u>
<b>3144 Building Standards Administration Special Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,650	\$2,200	\$3,689
Allocation for Employee Compensation	-	29	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Pension Contribution Adjustment	-	-66	-
<b>Totals Available</b>	<u>\$1,650</u>	<u>\$2,179</u>	<u>\$3,689</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$1,650</u>	<u>\$2,179</u>	<u>\$3,689</u>
<b>3245 Disability Access and Education Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$278	\$789	\$783
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	-22	-
<b>Totals Available</b>	<u>\$278</u>	<u>\$782</u>	<u>\$783</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$278</u>	<u>\$782</u>	<u>\$783</u>
<b>6086 2016 State School Facilities Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,996	-	-
<b>Totals Available</b>	<u>\$1,996</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$1,996</u>	<u>-</u>	<u>-</u>
<b>6094 2024 State School Facilities Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$12,180
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>\$12,180</u>
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,678	\$4,866	\$5,084
Allocation for Employee Compensation	-	88	-
Allocation for Staff Benefits	-	47	-
Section 3.60 Pension Contribution Adjustment	-	-182	-
<b>Totals Available</b>	<u>\$4,678</u>	<u>\$4,819</u>	<u>\$5,084</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$4,678</u>	<u>\$4,819</u>	<u>\$5,084</u>
<b>9746 Natural Gas Services Program Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$662	\$1,203	\$1,204
Allocation for Employee Compensation	-	12	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	-23	-
Public Contract Code section 10299.1	183,609	248,979	248,979
<b>Totals Available</b>	<u>\$184,271</u>	<u>\$250,179</u>	<u>\$250,183</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$184,271</u>	<u>\$250,179</u>	<u>\$250,183</u>
<b>Total Expenditures, All Funds, (State Operations)</b>	<u>\$1,206,337</u>	<u>\$1,515,650</u>	<u>\$1,469,226</u>

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**7760 Department of General Services - Continued**

<b>2 LOCAL ASSISTANCE</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b>0001 General Fund</b>			
APPROPRIATIONS			
101 Budget Act appropriation	-	-	\$3,000
Chapter 38, Statutes of 2023, Control Section 19.567	4,650	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4,650</b>	<b>-</b>	<b>\$3,000</b>
<b>Total Expenditures, All Funds, (Local Assistance)</b>	<b>\$4,650</b>	<b>\$0</b>	<b>\$3,000</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<b>\$1,210,987</b>	<b>\$1,515,650</b>	<b>\$1,472,226</b>

**FUND CONDITION STATEMENTS**

	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b><u>0002 Property Acquisition Law Money Account<sup>s</sup></u></b>			
BEGINNING BALANCE	\$11,733	\$15,489	\$13,945
Prior Year Adjustments	2,195	-	-
Adjusted Beginning Balance	<u>\$13,928</u>	<u>\$15,489</u>	<u>\$13,945</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151500 Miscellaneous Revenue - Use of Property and Money	15	-	-
4152500 Rental of State Property	7,537	6,000	6,000
4170400 Capital Asset Sales Proceeds	3,071	-	-
4172500 Miscellaneous Revenue	24	100	100
Transfers and Other Adjustments			
Loan Repayment from Property Acquisition Law Money Account (0002) to General Fund (0001) per Government Code Section 8, Chapter 20, Statutes of 2009, Fourth Extraordinary Session	-3,071	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$7,576</u>	<u>\$6,100</u>	<u>\$6,100</u>
Total Resources	<u>\$21,504</u>	<u>\$21,589</u>	<u>\$20,045</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	5,864	7,319	7,350
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	151	325	440
Total Expenditures and Expenditure Adjustments	<u>\$6,015</u>	<u>\$7,644</u>	<u>\$7,790</u>
FUND BALANCE	<u>\$15,489</u>	<u>\$13,945</u>	<u>\$12,255</u>
Reserve for economic uncertainties	15,489	13,945	12,255
<b><u>0003 Motor Vehicle Parking Facilities Moneys Account<sup>s</sup></u></b>			
BEGINNING BALANCE	\$10,131	\$13,523	\$13,692
Prior Year Adjustments	610	-	-
Adjusted Beginning Balance	<u>\$10,741</u>	<u>\$13,523</u>	<u>\$13,692</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4144500 Parking Lot Revenues	9,148	9,200	9,350
4172500 Miscellaneous Revenue	76	92	92
Total Revenues, Transfers, and Other Adjustments	<u>\$9,224</u>	<u>\$9,292</u>	<u>\$9,442</u>
Total Resources	<u>\$19,965</u>	<u>\$22,815</u>	<u>\$23,134</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	6,071	8,693	10,335
9892 Supplemental Pension Payments (State Operations)	19	12	12
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	352	418	231
Total Expenditures and Expenditure Adjustments	<u>\$6,442</u>	<u>\$9,123</u>	<u>\$10,578</u>
FUND BALANCE	<u>\$13,523</u>	<u>\$13,692</u>	<u>\$12,556</u>
Reserve for economic uncertainties	13,523	13,692	12,556
<b><u>0006 Disability Access Account<sup>s</sup></u></b>			

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## 7760 Department of General Services - Continued

	2023-24*	2024-25*	2025-26*
BEGINNING BALANCE	\$33,973	\$47,477	\$57,270
Prior Year Adjustments	-586	-	-
Adjusted Beginning Balance	\$33,387	\$47,477	\$57,270
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	4,726	4,460	4,460
4130000 Architecture Public Building Fees	11,456	12,120	12,120
4150500 Interest Income - Interfund Loans	188	242	-
4163000 Investment Income - Surplus Money Investments	2,196	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	-
Total Revenues, Transfers, and Other Adjustments	\$27,316	\$25,573	\$16,581
Total Resources	\$60,703	\$73,050	\$73,851
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	12,428	14,553	14,592
9892 Supplemental Pension Payments (State Operations)	246	184	184
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	552	1,043	754
Total Expenditures and Expenditure Adjustments	\$13,226	\$15,780	\$15,530
FUND BALANCE	\$47,477	\$57,270	\$58,321
Reserve for economic uncertainties	47,477	57,270	58,321
	<b><u>0026 State Motor Vehicle Insurance Account<sup>s</sup></u></b>		
BEGINNING BALANCE	\$24,337	\$22,535	\$22,494
Prior Year Adjustments	159	-	-
Adjusted Beginning Balance	\$24,496	\$22,535	\$22,494
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	3	-	-
4172500 Miscellaneous Revenue	53,828	72,855	72,855
Total Revenues, Transfers, and Other Adjustments	\$53,831	\$72,855	\$72,855
Total Resources	\$78,327	\$95,390	\$95,349
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	55,487	72,855	72,854
9892 Supplemental Pension Payments (State Operations)	57	41	41
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	248	-	155
Total Expenditures and Expenditure Adjustments	\$55,792	\$72,896	\$73,050
FUND BALANCE	\$22,535	\$22,494	\$22,299
Reserve for economic uncertainties	22,535	22,494	22,299
	<b><u>0328 Public School Planning, Design, and Construction Review Revolving Fund<sup>s</sup></u></b>		
BEGINNING BALANCE	\$78,754	\$91,147	\$95,590
Prior Year Adjustments	-1,096	-	-
Adjusted Beginning Balance	\$77,658	\$91,147	\$95,590
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	240	231	231
4130000 Architecture Public Building Fees	70,595	78,000	78,000
4150500 Interest Income - Interfund Loans	241	309	-
4163000 Investment Income - Surplus Money Investments	7,209	1	1
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	20	1	1
Transfers and Other Adjustments			

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**7760 Department of General Services - Continued**

	2023-24*	2024-25*	2025-26*
Loan Repayment from General Fund (0001) to Public School Planning, Design and Construction Review Revolving Fund (0328) per Item 7760-001-0328, Budget Act of 2020	8,750	8,750	-
Total Revenues, Transfers, and Other Adjustments	\$87,055	\$87,292	\$78,233
Total Resources	\$164,713	\$178,439	\$173,823
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7760 Department of General Services (State Operations)	69,371	76,029	78,533
9892 Supplemental Pension Payments (State Operations)	1,625	1,468	1,468
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,570	5,352	4,731
Total Expenditures and Expenditure Adjustments	\$73,566	\$82,849	\$84,732
<b>FUND BALANCE</b>			
Reserve for economic uncertainties	91,147	95,590	89,091
<b><u>3091 Certified Access Specialist Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$2,052	\$2,128	\$2,005
Prior Year Adjustments	54	-	-
Adjusted Beginning Balance	\$2,106	\$2,128	\$2,005
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4126400 Processing Fee	240	270	270
4129400 Other Regulatory Licenses and Permits	21	8	8
4140000 Document Sales	28	34	34
Total Revenues, Transfers, and Other Adjustments	\$289	\$312	\$312
Total Resources	\$2,395	\$2,440	\$2,317
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7760 Department of General Services (State Operations)	250	407	408
9892 Supplemental Pension Payments (State Operations)	4	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	13	28	25
Total Expenditures and Expenditure Adjustments	\$267	\$435	\$433
<b>FUND BALANCE</b>			
Reserve for economic uncertainties	2,128	2,005	1,884
<b><u>3144 Building Standards Administration Special Revolving Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$8,566	\$10,418	\$10,794
Prior Year Adjustments	79	-	-
Adjusted Beginning Balance	\$8,645	\$10,418	\$10,794
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	3,576	3,600	3,600
4150500 Interest Income - Interfund Loans	50	64	-
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	-
Total Revenues, Transfers, and Other Adjustments	\$5,476	\$5,514	\$3,600
Total Resources	\$14,121	\$15,932	\$14,394
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
2240 Department of Housing and Community Development (State Operations)	913	1,505	1,698
3540 Department of Forestry and Fire Protection (State Operations)	947	1,257	1,413
7760 Department of General Services (State Operations)	1,650	2,179	3,689
9892 Supplemental Pension Payments (State Operations)	34	16	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	159	181	307
Total Expenditures and Expenditure Adjustments	\$3,703	\$5,138	\$7,123
<b>FUND BALANCE</b>			
Reserve for economic uncertainties	10,418	10,794	7,271

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**7760 Department of General Services - Continued**

	2023-24*	2024-25*	2025-26*
<u>3245 Disability Access and Education Revolving Fund<sup>s</sup></u>			
BEGINNING BALANCE	\$3,615	\$4,330	\$4,431
Prior Year Adjustments	85	-	-
Adjusted Beginning Balance	<u>\$3,700</u>	<u>\$4,330</u>	<u>\$4,431</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	935	938	938
Total Revenues, Transfers, and Other Adjustments	<u>\$935</u>	<u>\$938</u>	<u>\$938</u>
Total Resources	<u>\$4,635</u>	<u>\$5,268</u>	<u>\$5,369</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	278	782	783
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	27	55	48
Total Expenditures and Expenditure Adjustments	<u>\$305</u>	<u>\$837</u>	<u>\$831</u>
FUND BALANCE	<u>\$4,330</u>	<u>\$4,431</u>	<u>\$4,538</u>
Reserve for economic uncertainties	4,330	4,431	4,538
<u>3292 State Project Infrastructure Fund<sup>s</sup></u>			
BEGINNING BALANCE	\$847,454	\$225,264	\$31,626
Prior Year Adjustments	1	-	-
Adjusted Beginning Balance	<u>\$847,455</u>	<u>\$225,264</u>	<u>\$31,626</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	14,809	6,362	-
Transfers and Other Adjustments			
Loan from the State Project Infrastructure Fund (3292) to General Fund per Control Section 13.40, Budget Act of 2023	-	500,000	-
Revenue Transfer From the State Project Infrastructure Fund (3292) to the General Fund	-	-700,000	-
Revenue Transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly (0160) per Government Code 14692(a)(2)(C)(v)	-	-300,000	-250,000
Revenue Transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly per Government Code Section 14692(a)(2)(C)(iii)	-137,000	-	-
Loan from the State Project Infrastructure Fund (3292) to General Fund per Control Section 13.40, Budget Act of 2023	-500,000	-	-
Total Revenues, Transfers, and Other Adjustments	<u>-\$622,191</u>	<u>-\$493,638</u>	<u>-\$250,000</u>
Total Resources	<u>\$225,264</u>	<u>-\$268,374</u>	<u>-\$218,374</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (Capital Outlay)	-	-300,000	-250,000
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>-\$300,000</u>	<u>-\$250,000</u>
FUND BALANCE	<u>\$225,264</u>	<u>\$31,626</u>	<u>\$31,626</u>
Reserve for economic uncertainties	225,264	31,626	31,626

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	4,411.6	4,495.6	4,494.6	\$361,398	\$359,344	\$359,698
<b>Salary and Other Adjustments</b>	-801.4	-	-	-49,012	12,019	7,273
<b>Workload and Administrative Adjustments</b>						
<b>California Building Standards Commission Bill Mandates Workload Adjustment</b>						
Assoc Architect	-	-	1.0	-	-	127
Supvng Architect	-	-	1.0	-	-	165
<b>Call Center Bill Mandates Workload Adjustment (AB)</b>						

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**7760 Department of General Services - Continued**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>2068)</b>						
Staff Svcs Mgr I	-	-	1.0	-	-	94
<b>Facilities Management Division Building Operations and Support</b>						
Various	-	-	45.0	-	-	2,633
<b>K-12 Community College Education Facilities Modernization, Repair, and Safety Bond Act of 2024 (AB 247)</b>						
Various	-	-	16.0	-	-	5,471
<b>Office of Human Resources Workload Adjustment</b>						
Assoc Govtl Program Analyst	-	-	-	-	-	158
Assoc Pers Analyst	-	-	1.0	-	-	79
Labor Relations Spec	-	-	-	-	-	94
Office Asst (Gen)	-	-	-	-	-	44
Sr Personnel Spec	-	-	-	-	-	75
Staff Svcs Analyst (Gen)	-	-	-	-	-	59
Staff Svcs Mgr I	-	-	2.0	-	-	188
<b>Permanent eMarketplace Staffing</b>						
Assoc Govtl Program Analyst	-	-	2.0	-	-	158
<b>Sustainable School Program to Advance Climate-Resilient Schools</b>						
Assoc Govtl Program Analyst	-	-	1.0	-	-	79
District Structural Engr	-	-	1.0	-	-	165
Sr Architect	-	-	4.0	-	-	600
Sr Mech Engr	-	-	1.0	-	-	150
<b>Updates to the Facility Inspection Tool</b>						
Various	-	-	-	-	-	17
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>76.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10,356</b>
<b>Totals, Adjustments</b>	<b>-801.4</b>	<b>-</b>	<b>76.0</b>	<b>\$-49,012</b>	<b>\$12,019</b>	<b>\$17,629</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>3,610.2</b>	<b>4,495.6</b>	<b>4,570.6</b>	<b>\$312,386</b>	<b>\$371,363</b>	<b>\$377,327</b>

**INFRASTRUCTURE OVERVIEW**

DGS is responsible for managing approximately 38.3 million square feet of space that supports a variety of state programs and functions. Of this amount, 14.3 million net usable square feet is attributable to 58 DGS-managed state office buildings including the State Capitol and one new office facility (May Lee State Office Complex); 2.9 million gross square feet related to 27 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 21.1 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. Finally, major renovations to three buildings in Downtown Sacramento (Former Resources, Jesse Unruh, and Gregory Bateson) are expected to be completed in calendar year 2025.

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

<b>3 CAPITAL OUTLAY</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b>0001 General Fund</b>			
<b>APPROPRIATIONS</b>			
Chapter 31, Statutes of 2016 (transfer to State Project Infrastructure Fund)	-	\$300,000	-
Transfer from the General Fund to the State Project Infrastructure Fund (SB 174)	-	-300,000	-
Transfer from the General Fund to the State Project Infrastructure Fund (SB 174)	-	300,000	-

\* 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>3 CAPITAL OUTLAY</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
Prior Year Balances Available:			
Government Code 9112.5 Appropriation (transfer to the State Project Infrastructure Fund)	-	-	250,000
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$300,000</b>	<b>\$250,000</b>
<b>3292 State Project Infrastructure Fund</b>			
APPROPRIATIONS			
311 Budget Act appropriation (transfer from State Project Infrastructure Fund to the General Fund)	(-)	(\$700,000)	(-)
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less funding provided by General Fund	-	-300,000	-250,000
<b>NET TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-\$300,000</b>	<b>-\$250,000</b>
<b>Total Expenditures, All Funds, (Capital Outlay)</b>	<b>\$0</b>	<b>\$0</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 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		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6380	Victim Compensation	152.9	171.0	188.0	\$123,167	\$157,247	\$152,066
6385	Restitution Program	24.4	25.0	25.0	11,844	15,386	15,560
6395	Good Samaritan	-	-	-	3	20	20
9900100	Administration	60.6	71.0	71.0	13,427	15,823	16,053
9900200	Administration - Distributed	-	-	-	-13,427	-15,823	-16,053
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>237.9</b>	<b>267.0</b>	<b>284.0</b>	<b>\$135,014</b>	<b>\$172,653</b>	<b>\$167,646</b>
<b>FUNDING</b>					<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
0001	General Fund				\$45,359	\$31,771	\$38,790
0214	Restitution Fund				38,484	93,405	83,730
0890	Federal Trust Fund				33,097	36,027	36,014
3286	Safe Neighborhoods and Schools Fund				15,119	9,439	9,112
3383	Forced or Involuntary Sterilization Compensation Account				2,955	2,011	-
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>					<b>\$135,014</b>	<b>\$172,653</b>	<b>\$167,646</b>

#### LEGAL CITATIONS AND AUTHORITY

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

\* 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 BUDGET ADJUSTMENTS**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Workload Budget Change Proposals</b>			-			-
• Appeals Workload	\$-	\$-	-	\$-	\$4,435	17.0
<b>Totals, Workload Budget Change Proposals</b>	<u>\$-</u>	<u>\$-</u>	-	<u>\$-</u>	<u>\$4,435</u>	<u>17.0</u>
<b>Other Workload Budget Adjustments</b>			-			-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-58	-	-	-58	-	-
• Section 4.05 Government Efficiencies Reductions	-80	-788	-	-80	-	-
• Salary Adjustments	26	643	-	26	643	-
• Benefit Adjustments	13	381	-	14	497	-
• Carryover/Reappropriation	5,268	2,025	-	-	-	-
• SWCAP	-	-	-	-	-13	-
• Miscellaneous Baseline Adjustments	2,668	-	-	-	-297	-
• Retirement Rate Adjustments	-40	-1,236	-	-40	-1,236	-
<b>Totals, Other Workload Budget Adjustments</b>	<u>\$7,797</u>	<u>\$1,025</u>	-	<u>\$-138</u>	<u>\$-406</u>	-
<b>Totals, Workload Budget Adjustments</b>	<u>\$7,797</u>	<u>\$1,025</u>	-	<u>\$-138</u>	<u>\$4,029</u>	<u>17.0</u>
<b>Totals, Budget Adjustments</b>	<u>\$7,797</u>	<u>\$1,025</u>	-	<u>\$-138</u>	<u>\$4,029</u>	<u>17.0</u>

**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 who sustained injury for certain expenses 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.

**DETAILED EXPENDITURES BY PROGRAM**

		2023-24*	2024-25*	2025-26*
	<b>PROGRAM REQUIREMENTS</b>			
<b>6380</b>	<b>VICTIM COMPENSATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$808	\$1,335	\$1,290
0214	Restitution Fund	32,341	34,324	39,475
0890	Federal Trust Fund	657	1,831	1,818
3383	Forced or Involuntary Sterilization Compensation Account	2,955	2,011	-
	<b>Totals, State Operations</b>	<u>\$36,761</u>	<u>\$39,501</u>	<u>\$42,583</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**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>Local Assistance:</b>				
0001	General Fund	\$44,551	\$30,436	\$37,500
0214	Restitution Fund	-5,704	43,675	28,675
0890	Federal Trust Fund	32,440	34,196	34,196
3286	Safe Neighborhoods and Schools Fund	15,119	9,439	9,112
<b>Totals, Local Assistance</b>		<b>\$86,406</b>	<b>\$117,746</b>	<b>\$109,483</b>
<b>PROGRAM REQUIREMENTS</b>				
<b>6385</b>	<b>RESTITUTION PROGRAM</b>			
<b>State Operations:</b>				
0214	Restitution Fund	\$6,871	\$8,069	\$8,243
<b>Totals, State Operations</b>		<b>\$6,871</b>	<b>\$8,069</b>	<b>\$8,243</b>
<b>Local Assistance:</b>				
0214	Restitution Fund	\$4,973	\$7,317	\$7,317
<b>Totals, Local Assistance</b>		<b>\$4,973</b>	<b>\$7,317</b>	<b>\$7,317</b>
<b>PROGRAM REQUIREMENTS</b>				
<b>6395</b>	<b>GOOD SAMARITAN</b>			
<b>Local Assistance:</b>				
0214	Restitution Fund	\$3	\$20	\$20
<b>Totals, Local Assistance</b>		<b>\$3</b>	<b>\$20</b>	<b>\$20</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>9900100</b>	<b>Administration</b>			
<b>State Operations:</b>				
0214	Restitution Fund	\$13,427	\$15,823	\$16,053
<b>Totals, State Operations</b>		<b>\$13,427</b>	<b>\$15,823</b>	<b>\$16,053</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>9900200</b>	<b>Administration - Distributed</b>			
<b>State Operations:</b>				
0214	Restitution Fund	-\$13,427	-\$15,823	-\$16,053
<b>Totals, State Operations</b>		<b>-\$13,427</b>	<b>-\$15,823</b>	<b>-\$16,053</b>
<b>TOTALS, EXPENDITURES</b>				
State Operations		43,632	47,570	50,826
Local Assistance		91,382	125,083	116,820
<b>Totals, Expenditures</b>		<b>\$135,014</b>	<b>\$172,653</b>	<b>\$167,646</b>

**EXPENDITURES BY CATEGORY**

	1 State Operations			Expenditures		
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>PERSONAL SERVICES</b>						
Baseline Positions	265.0	267.0	267.0	\$22,866	\$23,674	\$23,674
Other Adjustments	-27.1	-	17.0	-2,578	-5	2,973
<b>Net Totals, Salaries and Wages</b>	<b>237.9</b>	<b>267.0</b>	<b>284.0</b>	<b>\$20,288</b>	<b>\$23,669</b>	<b>\$26,647</b>
Staff Benefits	-	-	-	11,909	13,147	14,453
<b>Totals, Personal Services</b>	<b>237.9</b>	<b>267.0</b>	<b>284.0</b>	<b>\$32,197</b>	<b>\$36,816</b>	<b>\$41,100</b>
OPERATING EXPENSES AND EQUIPMENT				\$8,480	\$8,743	\$9,726
SPECIAL ITEMS OF EXPENSES				2,955	2,011	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$43,632</b>	<b>\$47,570</b>	<b>\$50,826</b>

\* 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**

2 Local Assistance	Expenditures		
	2023-24*	2024-25*	2025-26*
Claims Against the State	\$62,954	\$90,043	\$87,375
Grants and Subventions - Governmental	25,988	30,844	25,249
Other Items of Expense - Miscellaneous	2,440	4,196	4,196
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<b>\$91,382</b>	<b>\$125,083</b>	<b>\$116,820</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$808	\$1,474	\$1,290
Allocation for Employee Compensation	-	26	-
Allocation for Staff Benefits	-	13	-
Section 3.60 Pension Contribution Adjustment	-	-40	-
Section 4.05 Government Efficiencies Reductions	-	-80	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-58	-
<b>Totals Available</b>	<b>\$808</b>	<b>\$1,335</b>	<b>\$1,290</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$808</b>	<b>\$1,335</b>	<b>\$1,290</b>
<b>0214 Restitution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$36,226	\$43,379	\$47,718
Allocation for Employee Compensation	-	643	-
Allocation for Staff Benefits	-	381	-
Section 3.60 Pension Contribution Adjustment	-	-1,236	-
Section 4.05 Government Efficiencies Reductions	-	-788	-
Prior Year Balances Available:			
Item 7870-001-0214, Budget Act of 2022	2,986	14	-
<b>Totals Available</b>	<b>\$39,212</b>	<b>\$42,393</b>	<b>\$47,718</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$39,212</b>	<b>\$42,393</b>	<b>\$47,718</b>
<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$657	\$1,831	\$1,818
<b>Totals Available</b>	<b>\$657</b>	<b>\$1,831</b>	<b>\$1,818</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$657</b>	<b>\$1,831</b>	<b>\$1,818</b>
<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>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3383 Forced or Involuntary Sterilization Compensation Account</b>			
Prior Year Balances Available:			
Chapter 77, Statutes of 2021	2,955	2,011	-
<b>Totals Available</b>	<b>\$2,955</b>	<b>\$2,011</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,955</b>	<b>\$2,011</b>	<b>-</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$43,632</b>	<b>\$47,570</b>	<b>\$50,826</b>
<b>2 LOCAL ASSISTANCE</b>			
<b>0001 General Fund</b>			
APPROPRIATIONS			
101 Budget Act appropriation	\$10,319	\$8,000	\$8,000
Executive Order E 23/24: Penal Code Section 4900 Claims	-	2,668	-

\* 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

	2023-24*	2024-25*	2025-26*
<b>2 LOCAL ASSISTANCE</b>			
111 Budget Act appropriation (transfer to Restitution Fund)	39,500	14,500	29,500
Prior Year Balances Available:			
Item 7870-101-0001, Budget Act of 2022	-5,268	5,268	-
<b>Totals Available</b>	<b>\$44,551</b>	<b>\$30,436</b>	<b>\$37,500</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$44,551</b>	<b>\$30,436</b>	<b>\$37,500</b>
	<b>0214 Restitution Fund</b>		
APPROPRIATIONS			
101 Budget Act appropriation	\$3	\$20	\$20
102 Budget Act appropriation	14,137	14,137	14,137
103 Budget Act appropriation	2,000	2,000	2,000
Government Code section 13964	20,755	45,134	45,134
Government Code section 13963(f)	1,877	4,221	4,221
<b>Totals Available</b>	<b>\$38,772</b>	<b>\$65,512</b>	<b>\$65,512</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$38,772</b>	<b>\$65,512</b>	<b>\$65,512</b>
Less funding provided by General Fund	-39,500	-14,500	-29,500
<b>NET TOTALS, EXPENDITURES</b>	<b>-\$728</b>	<b>\$51,012</b>	<b>\$36,012</b>
	<b>0890 Federal Trust Fund</b>		
APPROPRIATIONS			
101 Budget Act appropriation	\$32,440	\$34,196	\$34,196
<b>Totals Available</b>	<b>\$32,440</b>	<b>\$34,196</b>	<b>\$34,196</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$32,440</b>	<b>\$34,196</b>	<b>\$34,196</b>
	<b>3286 Safe Neighborhoods and Schools Fund</b>		
APPROPRIATIONS			
Government Code section 7599.1(c)	\$15,119	\$9,439	\$9,112
<b>Totals Available</b>	<b>\$15,119</b>	<b>\$9,439</b>	<b>\$9,112</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$15,119</b>	<b>\$9,439</b>	<b>\$9,112</b>
<b>Total Expenditures, All Funds, (Local Assistance)</b>	<b>\$91,382</b>	<b>\$125,083</b>	<b>\$116,820</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<b>\$135,014</b>	<b>\$172,653</b>	<b>\$167,646</b>

## FUND CONDITION STATEMENTS

	2023-24*	2024-25*	2025-26*
	<b>0214 Restitution Fund<sup>5</sup></b>		
BEGINNING BALANCE	\$62,844	\$87,508	\$53,054
Prior Year Adjustments	3,792	-	-
Adjusted Beginning Balance	\$66,636	\$87,508	\$53,054
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4131000 Crimes of Public Offense Fines	19,383	20,000	20,000
4131500 Felony Conviction Penalties	32,601	36,000	36,000
4135000 Local Agencies - Miscellaneous Revenue	3	-	-
4137000 Trial Court Revenues	6	-	-
4143500 Miscellaneous Services to the Public	3	1	1
4163000 Investment Income - Surplus Money Investments	2,157	740	740
4170700 Civil and Criminal Violation Assessment	993	1,000	1,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	614	300	300
4172500 Miscellaneous Revenue	9	4	4
Transfers and Other Adjustments			
Revenue Transfer from the State Penalty Fund (0903) to the Restitution Fund (0214) per Item 7870-011-0903	6,534	6,534	6,534
Total Revenues, Transfers, and Other Adjustments	\$62,303	\$64,579	\$64,579

\* 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**

	2023-24*	2024-25*	2025-26*
Total Resources	\$128,939	\$152,087	\$117,633
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7870 California Victim Compensation Board (State Operations)	39,212	42,393	47,718
7870 California Victim Compensation Board (Local Assistance)	38,772	65,512	65,512
9892 Supplemental Pension Payments (State Operations)	863	684	684
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,084	4,944	4,538
Less funding provided by General Fund (Local Assistance)	-39,500	-14,500	-29,500
Total Expenditures and Expenditure Adjustments	\$41,431	\$99,033	\$88,952
FUND BALANCE	\$87,508	\$53,054	\$28,681
Reserve for economic uncertainties	87,508	53,054	28,681
<b><u>3383 Forced or Involuntary Sterilization Compensation Account</u><sup>§</sup></b>			
BEGINNING BALANCE	\$3,687	2,011	-
Prior Year Adjustments	1,279	-	-
Adjusted Beginning Balance	\$4,966	\$2,011	-
Total Resources	\$4,966	\$2,011	-
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7870 California Victim Compensation Board (State Operations)	2,955	2,011	-
Total Expenditures and Expenditure Adjustments	\$2,955	\$2,011	-
FUND BALANCE	\$2,011	-	-
Reserve for economic uncertainties	2,011	-	-

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	265.0	267.0	267.0	\$22,866	\$23,674	\$23,674
<b>Salary and Other Adjustments</b>	-27.1	-	-	-2,578	-5	610
<b>Workload and Administrative Adjustments</b>						
<b>Appeals Workload</b>						
Overtime	-	-	-	-	-	6
Various	-	-	17.0	-	-	2,357
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>17.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,363</b>
<b>Totals, Adjustments</b>	<b>-27.1</b>	<b>-</b>	<b>17.0</b>	<b>\$-2,578</b>	<b>\$-5</b>	<b>\$2,973</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>237.9</b>	<b>267.0</b>	<b>284.0</b>	<b>\$20,288</b>	<b>\$23,669</b>	<b>\$26,647</b>

**7900 Public Employees' Retirement System**

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 2,314,000 active employees and retirees of state and local agencies in California as of June 30, 2024. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,551,000 active and retired state, local government, and school employees and their family members as of June 30, 2024. 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.

\* 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' Retirement System - Continued**

**3-YEAR EXPENDITURES AND POSITIONS**

		Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6410	Retirement	651.1	761.0	761.0	\$114,399	\$120,500	\$126,044
6412	Social Security	5.0	5.0	5.0	807	1,144	1,146
6415	Health Benefits	247.8	247.8	247.8	75,391	86,507	86,679
6420	Investment Operations	287.2	370.0	370.0	94,059	130,070	135,357
6425	Administration	1,207.8	1,463.8	1,463.8	217,649	242,707	254,554
6430	Benefit Payments	-	-	-	39,513,501	42,218,275	44,873,998
9990	Unscheduled Items of Appropriation	-	-	-	1,657,000	337,000	584,000
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>2,398.9</b>	<b>2,847.6</b>	<b>2,847.6</b>	<b>\$41,672,806</b>	<b>\$43,136,203</b>	<b>\$46,061,778</b>

  

<b>FUNDING</b>		2023-24*	2024-25*	2025-26*
0001	General Fund	\$1,657,000	\$337,000	\$584,000
0652	Old Age and Survivors Insurance Revolving Fund	807	1,144	1,146
0815	Judges Retirement Fund	2,167	2,185	2,235
0820	Legislators Retirement Fund	676	706	692
0822	Public Employees Health Care Fund (PEHCF)	4,905,713	4,965,032	5,047,695
0830	Public Employees Retirement Fund	34,448,124	37,121,545	39,671,831
0833	Annuitants Health Care Coverage Fund	612,891	655,878	699,988
0849	Replacement Benefit Custodial Fund	551	605	613
0884	Judges Retirement System II Fund	2,681	2,922	3,028
0950	Public Employees Contingency Reserve Fund	29,113	35,421	35,499
0995	Reimbursements	12,946	13,476	14,748
9251	California Employers' Pension Prefunding Trust Fund	137	289	303
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$41,672,806</b>	<b>\$43,136,203</b>	<b>\$46,061,778</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.

**DETAILED BUDGET ADJUSTMENTS**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Other Workload Budget Adjustments</b>			-			-
• Proposition 2 Supplemental Pension Payment	\$-	\$-	-	\$-290,000	\$-	-
• Miscellaneous Baseline Adjustments	-	295,424	-4.0	-	2,972,845	-4.0
• Salary Adjustments	-	7,180	-	-	7,181	-
• Benefit Adjustments	-	4,053	-	-	5,206	-
• Retirement Rate Adjustments	-	-16,286	-	-	-16,286	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$290,371</b>	<b>-4.0</b>	<b>\$-290,000</b>	<b>\$2,968,946</b>	<b>-4.0</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$290,371</b>	<b>-4.0</b>	<b>\$-290,000</b>	<b>\$2,968,946</b>	<b>-4.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-</b>	<b>\$290,371</b>	<b>-4.0</b>	<b>\$-290,000</b>	<b>\$2,968,946</b>	<b>-4.0</b>

\* 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' Retirement System - Continued**  
**0830 Public Employees' Retirement Fund Summary**

0830 Public Employees' Retirement Fund <sup>1/2/</sup>	PY 2023-24*	CY 2024-25*	BY 2025-26*
<b>Beginning Balance</b>	\$464,108,509	\$505,539,177	\$529,016,395
Prior Year Adjustments	1,750,329		
<b>Adjusted Beginning Balance</b>	<b>\$465,858,838</b>	<b>\$505,539,177</b>	<b>\$529,016,395</b>
<b>Revenues:</b>			
Investment Income	\$43,264,367	\$35,239,940	\$36,835,486
Employer Contributions-State <sup>3/</sup>	8,954,165	7,384,500	8,279,425
Employer Contributions-Local	15,931,561	13,138,759	13,138,759
Member Contributions	6,376,325	5,258,555	5,258,555
Contribution Refunds	-366,423	-391,340	-417,951
<b>Total Revenues</b>	<b>\$74,159,995</b>	<b>\$60,630,414</b>	<b>\$63,094,274</b>
<b>Expenditures:</b>			
Pension Benefit Payments	\$32,815,646	\$35,047,110	\$37,430,313
Administrative Expenditures <sup>4/</sup>	431,686	496,178	521,219
Other Expenditures <sup>5/</sup>	1,232,324	1,609,908	1,755,842
<b>Total Expenditures</b>	<b>\$34,479,656</b>	<b>\$37,153,196</b>	<b>\$39,707,374</b>
<b>Ending Fund Balance</b>	<b>\$505,539,177</b>	<b>\$529,016,395</b>	<b>\$552,403,295</b>

<sup>1/</sup> This display reflects fund data as of the 2025 Budget Act.

<sup>2/</sup> This display does not reflect the \$584 million supplemental pension payment to the California Public Employees' Retirement System (CalPERS) in 2025-26 towards the unfunded liabilities of the state retirement plans that are included in the 2025 Budget Act.

<sup>3/</sup> The 2025 Budget Act estimates 2025-26 state contributions to CalPERS to be \$8,279,425,000. The decrease in this estimate from the 2025-26 Governor's Budget to the 2025 Budget Act is due to the integration of CalPERS valuation results as of June 30, 2024, which were not available at Governor's Budget.

<sup>4/</sup> The 2025 Budget Act estimates 2025-26 administrative expenditures to be \$521,219,000 as approved by the CalPERS Board of Administration at its April 2025 meeting. The increase to this estimate from the 2025-26 Governor's Budget to the 2025 Budget Act reflects growth in Investment Office salaries and incentives for specific classifications, new enterprise software and consulting services, CalPERS Board elections, and increased ProRata costs.

<sup>5/</sup> The 2025 Budget Act estimates 2025-26 other expenditures to be \$1,755,842,000, as approved by the CalPERS Board of Administration at its April 2025 meeting. The increase to this estimate from the 2025-26 Governor's Budget to the 2025 Budget Act is primarily due to an increase in investment external management fees and investment operating costs.

**7900 Public Employees' Retirement System - Continued**  
**State Retiree Healthcare Prefunding**

0833 Annuitants' Health Care Coverage Fund Summary <sup>1/2/</sup> (California Employers' Retiree Benefit Trust)	PY 2023-24*	CY 2024-25*	BY 2025-26*
<b>Beginning Balance</b>	\$6,843,408	\$9,011,109	\$10,987,710
<b>Revenues:</b> <sup>3/</sup>			
299001 State Prefunding of OPEB:			
State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU)	\$578,856	\$575,147	\$592,396
State BU2 Subaccount	21,525	22,826	28,549
State BU5 Subaccount	73,119	75,980	85,115
State BU6 Subaccount	249,909	253,482	261,087
State BU7 Subaccount	58,937	60,210	61,414
State BU8 Subaccount	56,102	65,264	73,757
State BU9 Subaccount	76,723	79,490	81,874
State BU10 Subaccount	23,226	24,639	25,578
State BU12 Subaccount	61,539	63,509	73,986
State BU13 Subaccount	5,161	6,209	6,943
State BU16 Subaccount	10,124	13,323	13,722
State BU18 Subaccount	32,052	37,431	38,554
State BU19 Subaccount	35,079	36,171	37,256
State Judicial Employees Subaccount	9,831	10,363	10,674
State Excluded Employees	35,593	40,243	41,451
State Income from Investments	846,472	619,691	748,810
<b>Total Revenues</b>	<b>\$2,174,248</b>	<b>\$1,983,978</b>	<b>\$2,181,166</b>
<b>Expenditures:</b>			
Administrative Expenditures	\$6,547	\$7,377	\$8,455
<b>Total Expenditures</b>	<b>\$6,547</b>	<b>\$7,377</b>	<b>\$8,455</b>
<b>Total Resources</b> <sup>4/</sup>	<b>\$9,011,109</b>	<b>\$10,987,710</b>	<b>\$13,160,421</b>

<sup>1/</sup> This display reflects fund data and projections as of the 2025 Budget Act. Revenues for 2025-26 are subject to change based on final collective bargaining agreements.

<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.

**7900 Public Employees' Retirement System - 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, 2024, there were about 1,509,000 active and inactive members, and about 805,000 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, 2024, there were 2,891 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 \$506.6 billion, as of June 30, 2024.

**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.

**DETAILED EXPENDITURES BY PROGRAM**

		2023-24*	2024-25*	2025-26*
	<b>PROGRAM REQUIREMENTS</b>			
<b>6410</b>	<b>RETIREMENT</b>			
	<b>State Operations:</b>			
0815	Judges Retirement Fund	\$2,167	\$2,185	\$2,235
0820	Legislators Retirement Fund	676	706	692

\* 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' Retirement System - Continued

	2023-24*	2024-25*	2025-26*
0830 Public Employees Retirement Fund	101,392	105,226	110,513
0833 Annuitants Health Care Coverage Fund	6,795	8,567	8,660
0849 Replacement Benefit Custodial Fund	551	605	613
0884 Judges Retirement System II Fund	2,681	2,922	3,028
9251 California Employers' Pension Prefunding Trust Fund	137	289	303
<b>Totals, State Operations</b>	<b>\$114,399</b>	<b>\$120,500</b>	<b>\$126,044</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6412 SOCIAL SECURITY</b>			
<b>State Operations:</b>			
0652 Old Age and Survivors Insurance Revolving Fund	\$807	\$1,144	\$1,146
<b>Totals, State Operations</b>	<b>\$807</b>	<b>\$1,144</b>	<b>\$1,146</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6415 HEALTH BENEFITS</b>			
<b>State Operations:</b>			
0822 Public Employees Health Care Fund (PEHCF)	\$46,278	\$51,086	\$51,180
0950 Public Employees Contingency Reserve Fund	29,113	35,421	35,499
<b>Totals, State Operations</b>	<b>\$75,391</b>	<b>\$86,507</b>	<b>\$86,679</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6420 INVESTMENT OPERATIONS</b>			
<b>State Operations:</b>			
0830 Public Employees Retirement Fund	\$94,059	\$130,070	\$135,357
<b>Totals, State Operations</b>	<b>\$94,059</b>	<b>\$130,070</b>	<b>\$135,357</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6425 ADMINISTRATION</b>			
<b>State Operations:</b>			
0830 Public Employees Retirement Fund	204,703	229,231	239,806
0995 Reimbursements	12,946	13,476	14,748
<b>Totals, State Operations</b>	<b>\$217,649</b>	<b>\$242,707</b>	<b>\$254,554</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6430 BENEFIT PAYMENTS</b>			
<b>Unclassified:</b>			
0822 Public Employees Health Care Fund (PEHCF)	\$4,859,435	\$4,913,946	\$4,996,515
0830 Public Employees Retirement Fund	34,047,970	36,657,018	39,186,155
0833 Annuitants Health Care Coverage Fund	606,096	647,311	691,328
<b>Totals, Unclassified</b>	<b>\$39,513,501</b>	<b>\$42,218,275</b>	<b>\$44,873,998</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>9990 UNSCHEDULED ITEMS OF APPROPRIATION</b>			
<b>State Operations:</b>			
0001 General Fund	\$1,657,000	\$337,000	\$584,000
<b>Totals, State Operations</b>	<b>\$1,657,000</b>	<b>\$337,000</b>	<b>\$584,000</b>
<b>TOTALS, EXPENDITURES</b>			
State Operations	2,159,305	917,928	1,187,780
Unclassified	39,513,501	42,218,275	44,873,998
<b>Totals, Expenditures</b>	<b>\$41,672,806</b>	<b>\$43,136,203</b>	<b>\$46,061,778</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' Retirement System - Continued**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	2,851.6	2,851.6	2,851.6	\$295,482	\$295,582	\$295,582
Other Adjustments	-452.7	-4.0	-4.0	-48,927	-9,543	-9,543
<b>Net Totals, Salaries and Wages</b>	<b>2,398.9</b>	<b>2,847.6</b>	<b>2,847.6</b>	<b>\$246,555</b>	<b>\$286,039</b>	<b>\$286,039</b>
Staff Benefits	-	-	-	1,825,627	532,970	780,144
<b>Totals, Personal Services</b>	<b>2,398.9</b>	<b>2,847.6</b>	<b>2,847.6</b>	<b>\$2,072,182</b>	<b>\$819,009</b>	<b>\$1,066,183</b>
OPERATING EXPENSES AND EQUIPMENT				\$87,073	\$98,869	\$121,547
SPECIAL ITEMS OF EXPENSES				50	50	50
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$2,159,305</b>	<b>\$917,928</b>	<b>\$1,187,780</b>

4 Unclassified	Expenditures		
	2023-24*	2024-25*	2025-26*
Other Special Items of Expense	\$39,513,501	\$42,218,275	\$44,873,998
<b>TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)</b>	<b>\$39,513,501</b>	<b>\$42,218,275</b>	<b>\$44,873,998</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
State retirement contribution to CalPERS (GF)	(\$3,928,011)	(\$2,867,556)	(\$4,189,900)
Revised Estimates	(-)	(27,114)	(-32,779)
Revised Non-Add Estimates	(-)	(-)	(-10,114)
State retirement contribution to CalPERS (GF) CSU	(744,010)	(608,547)	(731,109)
Revised Estimates	(-)	(-)	(-9,354)
Revised Non-Add Estimates	(-)	(-)	(-13,007)
Prior Year Balances Available:			
Pending Legislation (Supplemental Pension Payment)	1,657,000	337,000	584,000
<b>TOTALS, EXPENDITURES</b>	<b>\$1,657,000</b>	<b>\$337,000</b>	<b>\$584,000</b>
<b>0494 Other - Unallocated Special Funds</b>			
APPROPRIATIONS			
State retirement contribution to CalPERS (SF)	(\$2,679,418)	(\$2,428,738)	(\$2,856,383)
Revised Estimates	(-)	(9,260)	(8,317)
Revised Non-Add Estimates	(-)	(-)	(-58,024)
<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	\$807	\$1,151	\$1,146
Allocation for Employee Compensation	-	16	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustments	-	-31	-
<b>TOTALS, EXPENDITURES</b>	<b>\$807</b>	<b>\$1,144</b>	<b>\$1,146</b>
<b>0815 Judges Retirement Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,167)	(\$2,195)	(\$2,235)
Budget Year Adjustments	(-)	(-)	(51)
Current and Budget Year Adjustments	(-)	(-10)	(-10)
Rounding Technical Fix	(-)	(-)	(-1)

\* 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' Retirement System - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Article XVI, Section 17 of the California State Constitution	2,167	2,195	2,235
Allocation for Employee Compensation	-	34	-
Allocation for Staff Benefits	-	19	-
Current and Budget Year Adjustments	-	4	-
Section 3.60 Pension Contribution Adjustments	-	-67	-
<b>TOTALS, EXPENDITURES</b>	<b>\$2,167</b>	<b>\$2,185</b>	<b>\$2,235</b>
<b>0820 Legislators Retirement Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$676)	(\$711)	(\$692)
Budget Year Adjustments	(-)	(-)	(-14)
Current and Budget Year Adjustments	(-)	(-5)	(-5)
Article XVI, Section 17 of the California State Constitution	676	711	692
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	5	-
Current and Budget Year Adjustments	-	1	-
Section 3.60 Pension Contribution Adjustments	-	-21	-
<b>TOTALS, EXPENDITURES</b>	<b>\$676</b>	<b>\$706</b>	<b>\$692</b>
<b>0822 Public Employees Health Care Fund (PEHCF)</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$46,278	\$51,318	\$51,180
Allocation for Employee Compensation	-	618	-
Allocation for Staff Benefits	-	341	-
Section 3.60 Pension Contribution Adjustments	-	-1,191	-
<b>TOTALS, EXPENDITURES</b>	<b>\$46,278</b>	<b>\$51,086</b>	<b>\$51,180</b>
<b>0830 Public Employees Retirement Fund</b>			
APPROPRIATIONS			
003 Budget Act appropriation	(\$1,232,324)	(\$1,574,787)	(\$1,755,842)
Budget Year Adjustments	(-)	(-)	(145,934)
Current and Budget Year Adjustments	(-)	(35,121)	(35,121)
015 Budget Act appropriation	(400,154)	(468,893)	(485,676)
Budget Year Adjustments	(-)	(-)	(21,149)
Current and Budget Year Adjustments	(-)	(-4,366)	(-4,366)
Article XVI, Section 17 of the California State Constitution	400,104	468,843	485,626
Allocation for Employee Compensation	-	5,722	-
Allocation for Staff Benefits	-	3,250	-
Current and Budget Year Adjustments	-	46	-
Section 3.60 Pension Contribution Adjustments	-	-13,384	-
Government Code section 20236 (investment related bill analysis)	50	50	50
<b>TOTALS, EXPENDITURES</b>	<b>\$400,154</b>	<b>\$464,527</b>	<b>\$485,676</b>
<b>0833 Annuitants Health Care Coverage Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$6,795)	(\$8,665)	(\$8,660)
Budget Year Adjustments	(-)	(-)	(93)
Current and Budget Year Adjustments	(-)	(-98)	(-98)
Government Code section 22940	6,795	8,665	8,660
Allocation for Employee Compensation	-	91	-
Allocation for Staff Benefits	-	49	-
Current and Budget Year Adjustments	-	-23	-
Section 3.60 Pension Contribution Adjustments	-	-215	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6,795</b>	<b>\$8,567</b>	<b>\$8,660</b>
<b>0849 Replacement Benefit Custodial 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' Retirement System - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
015 Budget Act appropriation	(\$551)	(\$608)	(\$613)
Budget Year Adjustments	(-)	(-)	(8)
Current and Budget Year Adjustments	(-)	(-3)	(-3)
Government Code section 21756	551	608	613
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	5	-
Current and Budget Year Adjustments	-	1	-
Section 3.60 Pension Contribution Adjustments	-	-17	-
<b>TOTALS, EXPENDITURES</b>	<b>\$551</b>	<b>\$605</b>	<b>\$613</b>
<b>0884 Judges Retirement System II Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,681)	(\$2,950)	(\$3,028)
Budget Year Adjustments	(-)	(-)	(106)
Current and Budget Year Adjustments	(-)	(-28)	(-28)
Article XVI, Section 17 of the California State Constitution	2,681	2,950	3,028
Allocation for Employee Compensation	-	39	-
Allocation for Staff Benefits	-	22	-
Current and Budget Year Adjustments	-	-4	-
Section 3.60 Pension Contribution Adjustments	-	-85	-
<b>TOTALS, EXPENDITURES</b>	<b>\$2,681</b>	<b>\$2,922</b>	<b>\$3,028</b>
<b>0950 Public Employees Contingency Reserve Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$29,113	\$35,613	\$35,499
Allocation for Employee Compensation	-	514	-
Allocation for Staff Benefits	-	283	-
Section 3.60 Pension Contribution Adjustments	-	-989	-
<b>TOTALS, EXPENDITURES</b>	<b>\$29,113</b>	<b>\$35,421</b>	<b>\$35,499</b>
<b>0988 Other - Unallocated Non-Governmental Cost Funds</b>			
APPROPRIATIONS			
State retirement contribution to CalPERS (NGC)	(\$1,120,539)	(\$954,747)	(\$1,233,142)
Revised Estimates	(-)	(37,453)	(31,246)
Revised Non-Add Estimates	(-)	(-)	(-22,711)
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$12,946	\$13,476	\$14,748
<b>TOTALS, EXPENDITURES</b>	<b>\$12,946</b>	<b>\$13,476</b>	<b>\$14,748</b>
<b>9251 California Employers' Pension Prefunding Trust Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$137)	(\$294)	(\$303)
Budget Year Adjustments	(-)	(-)	(15)
Current and Budget Year Adjustments	(-)	(-5)	(-5)
Rounding Technical Fix	(-)	(-)	(-1)
Government Code section 21711	137	294	303
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Current and Budget Year Adjustments	-	-2	-
Section 3.60 Pension Contribution Adjustments	-	-7	-
<b>TOTALS, EXPENDITURES</b>	<b>\$137</b>	<b>\$289</b>	<b>\$303</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$2,159,305</b>	<b>\$917,928</b>	<b>\$1,187,780</b>

\* 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' Retirement System - Continued

4 UNCLASSIFIED	2023-24*	2024-25*	2025-26*
<b>0822 Public Employees Health Care Fund (PEHCF)</b>			
APPROPRIATIONS			
Government Code section 22840.2 (benefits paid)	\$4,859,435	\$4,432,971	\$4,996,515
Current and Budget Year Adjustments	-	480,975	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4,859,435</b>	<b>\$4,913,946</b>	<b>\$4,996,515</b>
<b>0830 Public Employees Retirement Fund</b>			
APPROPRIATIONS			
Government Code sections 20170-20178 (benefits paid)	\$32,815,646	\$35,455,434	\$37,430,313
Current and Budget Year Adjustments	-	-408,324	-
Government Code sections 20172 and 20208 (other investment-related expenses)	101,528	146,735	186,417
Current and Budget Year Adjustments	-	9,142	-
Government Code section 20210 (external investment advisors)	1,130,796	1,428,052	1,569,425
Current and Budget Year Adjustments	-	25,979	-
<b>TOTALS, EXPENDITURES</b>	<b>\$34,047,970</b>	<b>\$36,657,018</b>	<b>\$39,186,155</b>
<b>0833 Annuitants Health Care Coverage Fund</b>			
APPROPRIATIONS			
Government Code sections 22940 (benefits paid)	\$606,096	\$459,662	\$691,328
Current and Budget Year Adjustments	-	187,649	-
<b>TOTALS, EXPENDITURES</b>	<b>\$606,096</b>	<b>\$647,311</b>	<b>\$691,328</b>
<b>Total Expenditures, All Funds, (Unclassified)</b>	<b>\$39,513,501</b>	<b>\$42,218,275</b>	<b>\$44,873,998</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)</b>	<b>\$41,672,806</b>	<b>\$43,136,203</b>	<b>\$46,061,778</b>

## FUND CONDITION STATEMENTS

	2023-24*	2024-25*	2025-26*
<b><u>0822 Public Employees Health Care Fund (PEHCF)<sup>N</sup></u></b>			
BEGINNING BALANCE	-\$105,571	-\$49,663	-\$46,645
Prior Year Adjustments	36,470	-	-
Adjusted Beginning Balance	-\$69,101	-\$49,663	-\$46,645
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	29,807	29,807	29,807
4170900 Contributions to Fiduciary Funds	4,898,861	4,941,604	5,294,191
Total Revenues, Transfers, and Other Adjustments	\$4,928,668	\$4,971,411	\$5,323,998
Total Resources	\$4,859,567	\$4,921,748	\$5,277,353
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	46,278	51,086	51,180
7900 Public Employees' Retirement System (Unclassified)	4,859,435	4,913,946	4,996,515
9892 Supplemental Pension Payments (State Operations)	1,053	820	820
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,464	2,541	2,851
Total Expenditures and Expenditure Adjustments	\$4,909,230	\$4,968,393	\$5,051,366
FUND BALANCE	-\$49,663	-\$46,645	\$225,987
Reserve for economic uncertainties	-49,663	-46,645	225,987
<b><u>0833 Annuitants Health Care Coverage Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$17,651,844	\$20,987,293	\$23,475,888
Prior Year Adjustments	8,819	-	-
Adjusted Beginning Balance	\$17,660,663	\$20,987,293	\$23,475,888
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	1,107,129	716,811	745,283

\* 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' Retirement System - Continued**

	2023-24*	2024-25*	2025-26*
4170900 Contributions to Fiduciary Funds	658,556	444,084	434,897
4172500 Miscellaneous Revenue	2,174,248	1,983,978	2,181,166
Total Revenues, Transfers, and Other Adjustments	<u>\$3,939,933</u>	<u>\$3,144,873</u>	<u>\$3,361,346</u>
Total Resources	\$21,600,596	\$24,132,166	\$26,837,234
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7900 Public Employees' Retirement System (State Operations)	6,795	8,567	8,660
7900 Public Employees' Retirement System (Unclassified)	606,096	647,311	691,328
9892 Supplemental Pension Payments (State Operations)	95	72	72
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	317	328	494
Total Expenditures and Expenditure Adjustments	<u>\$613,303</u>	<u>\$656,278</u>	<u>\$700,554</u>
FUND BALANCE	\$20,987,293	\$23,475,888	\$26,136,680
Reserve for economic uncertainties	20,987,293	23,475,888	26,136,680
<b><u>0950 Public Employees Contingency Reserve Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$21,627	\$49,987	\$66,193
Prior Year Adjustments	-590	-	-
Adjusted Beginning Balance	<u>\$21,037</u>	<u>\$49,987</u>	<u>\$66,193</u>
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4164000 Gain/Loss on Sale of Investments	22,105	22,000	10,000
4170900 Contributions to Fiduciary Funds	38,292	31,836	11,517
4172500 Miscellaneous Revenue	99	118	112
Total Revenues, Transfers, and Other Adjustments	<u>\$60,496</u>	<u>\$53,954</u>	<u>\$21,629</u>
Total Resources	\$81,533	\$103,941	\$87,822
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7900 Public Employees' Retirement System (State Operations)	29,113	35,421	35,499
9892 Supplemental Pension Payments (State Operations)	722	561	561
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,711	1,766	1,978
Total Expenditures and Expenditure Adjustments	<u>\$31,546</u>	<u>\$37,748</u>	<u>\$38,038</u>
FUND BALANCE	\$49,987	\$66,193	\$49,784
Reserve for economic uncertainties	49,987	66,193	49,784

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	2,851.6	2,851.6	2,851.6	\$295,482	\$295,582	\$295,582
<b>Salary and Other Adjustments</b>	-452.7	-4.0	-4.0	-48,927	-9,543	-9,543
<b>Totals, Adjustments</b>	<u>-452.7</u>	<u>-4.0</u>	<u>-4.0</u>	<u>\$-48,927</u>	<u>\$-9,543</u>	<u>\$-9,543</u>
<b>TOTALS, SALARIES AND WAGES</b>	<u>2,398.9</u>	<u>2,847.6</u>	<u>2,847.6</u>	<u>\$246,555</u>	<u>\$286,039</u>	<u>\$286,039</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.

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**7910 Office of Administrative Law - Continued**

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.

**3-YEAR EXPENDITURES AND POSITIONS**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6440 Regulatory Oversight	23.0	26.3	26.3	\$5,292	\$5,880	\$5,889
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>23.0</b>	<b>26.3</b>	<b>26.3</b>	<b>\$5,292</b>	<b>\$5,880</b>	<b>\$5,889</b>

  

FUNDING	2023-24*	2024-25*	2025-26*
0001 General Fund		\$3,032	\$3,415
0995 Reimbursements		154	184
9740 Central Service Cost Recovery Fund		2,106	2,281
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$5,292</b>	<b>\$5,880</b>

**LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

**DETAILED BUDGET ADJUSTMENTS**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Other Workload Budget Adjustments</b>			-			-
• Salary Adjustments	\$38	\$26	-	\$38	\$26	-
• Benefit Adjustments	19	12	-	24	16	-
• Retirement Rate Adjustments	-110	-74	-	-110	-74	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-53</b>	<b>\$-36</b>	<b>-</b>	<b>\$-48</b>	<b>\$-32</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-53</b>	<b>\$-36</b>	<b>-</b>	<b>\$-48</b>	<b>\$-32</b>	<b>-</b>
<b>Totals, Budget Adjustments</b>	<b>\$-53</b>	<b>\$-36</b>	<b>-</b>	<b>\$-48</b>	<b>\$-32</b>	<b>-</b>

**DETAILED EXPENDITURES BY PROGRAM**

	2023-24*	2024-25*	2025-26*
<b>PROGRAM REQUIREMENTS</b>			
<b>6440 REGULATORY OVERSIGHT</b>			
<b>State Operations:</b>			
0001 General Fund		\$3,032	\$3,415
0995 Reimbursements		154	184
9740 Central Service Cost Recovery Fund		2,106	2,281
<b>Totals, State Operations</b>		<b>\$5,292</b>	<b>\$5,880</b>
<b>TOTALS, EXPENDITURES</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**

	2023-24*	2024-25*	2025-26*
State Operations	5,292	5,880	5,889
<b>Totals, Expenditures</b>	<b>\$5,292</b>	<b>\$5,880</b>	<b>\$5,889</b>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	26.3	26.3	26.3	\$3,370	\$3,371	\$3,371
Other Adjustments	-3.3	-	-	-397	64	64
<b>Net Totals, Salaries and Wages</b>	<b>23.0</b>	<b>26.3</b>	<b>26.3</b>	<b>\$2,973</b>	<b>\$3,435</b>	<b>\$3,435</b>
Staff Benefits	-	-	-	1,488	1,544	1,553
<b>Totals, Personal Services</b>	<b>23.0</b>	<b>26.3</b>	<b>26.3</b>	<b>\$4,461</b>	<b>\$4,979</b>	<b>\$4,988</b>
OPERATING EXPENSES AND EQUIPMENT				\$831	\$901	\$901
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$5,292</b>	<b>\$5,880</b>	<b>\$5,889</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,032	\$3,468	\$3,420
Allocation for Employee Compensation	-	38	-
Allocation for Staff Benefits	-	19	-
Section 3.60 Pension Contribution Adjustment	-	-110	-
<b>Totals Available</b>	<b>\$3,032</b>	<b>\$3,415</b>	<b>\$3,420</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3,032</b>	<b>\$3,415</b>	<b>\$3,420</b>
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$154	\$184	\$184
<b>TOTALS, EXPENDITURES</b>	<b>\$154</b>	<b>\$184</b>	<b>\$184</b>
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,106	\$2,317	\$2,285
Allocation for Employee Compensation	-	26	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Pension Contribution Adjustment	-	-74	-
<b>Totals Available</b>	<b>\$2,106</b>	<b>\$2,281</b>	<b>\$2,285</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,106</b>	<b>\$2,281</b>	<b>\$2,285</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$5,292</b>	<b>\$5,880</b>	<b>\$5,889</b>

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	26.3	26.3	26.3	\$3,370	\$3,371	\$3,371
Salary and Other Adjustments	-3.3	-	-	-397	64	64
<b>Totals, Adjustments</b>	<b>-3.3</b>	<b>-</b>	<b>-</b>	<b>-\$397</b>	<b>\$64</b>	<b>\$64</b>

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### 7910 Office of Administrative Law - Continued

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>TOTALS, SALARIES AND WAGES</b>	23.0	26.3	26.3	\$2,973	\$3,435	\$3,435

### 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, 2024, 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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6450 Service to Members and Employers	1,308.7	1,529.0	1,547.0	\$734,442	\$1,076,602	\$854,237
6455 Corporate Governance	23.6	28.0	28.0	28,099	24,724	19,194
6465 Benefit Payments	-	-	-	19,076,079	20,434,287	21,321,677
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>1,332.3</b>	<b>1,557.0</b>	<b>1,575.0</b>	<b>\$19,838,620</b>	<b>\$21,535,613</b>	<b>\$22,195,108</b>

<b>FUNDING</b>		2023-24*	2024-25*	2025-26*
0835 Teachers' Retirement Fund		\$19,806,448	\$21,502,879	\$22,163,232
8001 Teachers' Health Benefits Fund		23,583	23,597	23,074
8005 Teachers' Replacement Benefits Program Fund		7,152	7,123	6,750
8041 Teachers' Deferred Compensation Fund		1,437	2,014	2,052
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$19,838,620</b>	<b>\$21,535,613</b>	<b>\$22,195,108</b>

#### LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

#### DETAILED BUDGET ADJUSTMENTS

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Workload Budget Change Proposals</b>			-			-
• Enterprisewide Operational Support	\$-	\$-	-	\$-	\$6,292	15.0
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$-</b>	<b>\$6,292</b>	<b>15.0</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**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Other Workload Budget Adjustments</b>			-			-
• Section 4.05 Government Efficiencies Reductions	-	-2,500	-	-	-	-
• Miscellaneous Baseline Adjustments	-	45,404	38.0	-	896,918	26.0
• Salary Adjustments	-	4,390	-	-	4,390	-
• Benefit Adjustments	-	2,408	-	-	3,063	-
• Retirement Rate Adjustments	-	-8,414	-	-	-8,414	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$41,288</b>	<b>38.0</b>	<b>\$-</b>	<b>\$895,957</b>	<b>26.0</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$41,288</b>	<b>38.0</b>	<b>\$-</b>	<b>\$902,249</b>	<b>41.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-</b>	<b>\$41,288</b>	<b>38.0</b>	<b>\$-</b>	<b>\$902,249</b>	<b>41.0</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

### Teachers' Retirement Fund Summaries

0835 Teachers' Retirement Fund	PY 2023-24*	CY 2024-25*	BY 2025-26*
<b>Beginning Balance</b>	\$317,634,885	\$341,645,524	\$366,351,325
<b>Revenues:</b>			
Investment Income	\$28,285,317	\$29,868,097	\$31,906,937
Other Income	391,386	410,000	461,000
State Contributions	3,945,974	4,264,395	4,638,558
Employer Contributions	8,578,280	9,050,097	9,507,097
Member Contributions	4,734,724	4,974,000	5,225,000
<b>Total Revenues</b>	<b>\$45,935,681</b>	<b>\$48,566,589</b>	<b>\$51,738,592</b>
<b>Expenditures:</b>			
Pension Benefit Payments	\$18,402,763	\$19,692,000	\$20,520,000
Other Benefit Payments	636,386	706,000	765,000
Administrative Expenditures	408,848	605,402	418,064
Other Expenditures	2,323,573	2,678,228	2,697,050
Contribution Refunds	141,857	167,771	180,550
Debt Service Payments	11,615	11,387	11,149
<b>Total Expenditures</b>	<b>\$21,925,042</b>	<b>\$23,860,788</b>	<b>\$24,591,813</b>
 <b>Ending Fund Balance</b>	 <b>\$341,645,524</b>	 <b>\$366,351,325</b>	 <b>\$393,498,104</b>
 <b>0805 Teachers' Replacement Benefits Program Fund</b>			
	PY 2023-24*	CY 2024-25*	BY 2025-26*
<b>Beginning Balance</b>	\$-	\$-	\$-
<b>Revenues:</b>			
Employer Contributions	\$7,152	\$7,123	\$6,750
<b>Total Revenues</b>	<b>\$7,152</b>	<b>\$7,123</b>	<b>\$6,750</b>
<b>Expenditures:</b>			
Pension Benefit Payments	\$7,152	\$7,123	\$6,750
<b>Total Expenditures</b>	<b>\$7,152</b>	<b>\$7,123</b>	<b>\$6,750</b>
 <b>Ending Fund Balance</b>	 <b>\$-</b>	 <b>\$-</b>	 <b>\$-</b>

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**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**

	<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6450</b>	<b>SERVICE TO MEMBERS AND EMPLOYERS</b>		
	<b>State Operations:</b>		
0835	Teachers' Retirement Fund	\$381,123	\$572,419
8001	Teachers' Health Benefits Fund	489	965
8041	Teachers' Deferred Compensation Fund	1,437	2,014
	<b>Totals, State Operations</b>	<b>\$383,049</b>	<b>\$575,398</b>
	<b>Unclassified:</b>		
0835	Teachers' Retirement Fund	\$351,393	\$501,204
	<b>Totals, Unclassified</b>	<b>\$351,393</b>	<b>\$467,768</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6455</b>	<b>CORPORATE GOVERNANCE</b>		
	<b>State Operations:</b>		
0835	Teachers' Retirement Fund	\$7,148	\$9,557
	<b>Totals, State Operations</b>	<b>\$7,148</b>	<b>\$10,452</b>
	<b>Unclassified:</b>		
0835	Teachers' Retirement Fund	\$20,951	\$15,167
	<b>Totals, Unclassified</b>	<b>\$20,951</b>	<b>\$8,742</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6465</b>	<b>BENEFIT PAYMENTS</b>		
	<b>Unclassified:</b>		
0835	Teachers' Retirement Fund	\$19,045,833	\$20,404,532
8001	Teachers' Health Benefits Fund	23,094	22,632
8005	Teachers' Replacement Benefits Program Fund	7,152	7,123
	<b>Totals, Unclassified</b>	<b>\$19,076,079</b>	<b>\$20,434,287</b>
<b>TOTALS, EXPENDITURES</b>			
	State Operations	390,197	584,955
	Unclassified	19,448,423	20,950,658
	<b>Totals, Expenditures</b>	<b>\$19,838,620</b>	<b>\$22,195,108</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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	1,488.0	1,519.0	1,534.0	\$180,867	\$191,176	\$194,212
Other Adjustments	-155.7	38.0	41.0	-18,501	-	5,229
<b>Net Totals, Salaries and Wages</b>	<b>1,332.3</b>	<b>1,557.0</b>	<b>1,575.0</b>	<b>\$162,366</b>	<b>\$191,176</b>	<b>\$199,441</b>
Staff Benefits	-	-	-	76,691	81,695	84,761
<b>Totals, Personal Services</b>	<b>1,332.3</b>	<b>1,557.0</b>	<b>1,575.0</b>	<b>\$239,057</b>	<b>\$272,871</b>	<b>\$284,202</b>
OPERATING EXPENSES AND EQUIPMENT				\$151,140	\$312,084	\$112,719
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$390,197</b>	<b>\$584,955</b>	<b>\$396,921</b>

4 Unclassified	Expenditures		
	2023-24*	2024-25*	2025-26*
Consulting and Professional Services - External - Other	\$203,303	\$307,560	\$258,678
Goods - Other	27,184	41,040	37,282
Other Special Items of Expense	19,217,936	20,602,058	21,502,227
<b>TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)</b>	<b>\$19,448,423</b>	<b>\$20,950,658</b>	<b>\$21,798,187</b>

#### DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
011 Budget Act appropriation	(\$3,938,929)	(\$4,257,913)	(\$4,632,466)
Budget Year Adjustments	(-)	(-)	(908)
Current Year Adjustments	(-)	(-176)	(-)
Revised Estimates	(-)	(-)	(222,634)
<b>TOTALS, EXPENDITURES</b>	-	-	-
<b>0835 Teachers' Retirement Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$309,062	\$350,582	\$365,022
Allocation for Employee Compensation	-	4,238	-
Allocation for Staff Benefits	-	2,331	-
Current Year and Budget Year Adjustments	-	1,556	-
Section 3.60 Pension Contribution Adjustment	-	-8,125	-
Section 4.05 Government Efficiencies Reductions	-	-2,500	-
002 Budget Act appropriation	(230,487)	(346,600)	(295,960)
Current Year and Budget Year Adjustments	(-)	(2,000)	(-50,700)
003 Budget Act appropriation	72,061	224,337	18,500
Education Code section 22354 (Corporate Governance)	7,148	9,557	10,452
Allocation for Employee Compensation	-	126	-
Allocation for Staff Benefits	-	62	-
Current Year and Budget Year Adjustments	-	50	-
Section 3.60 Pension Contribution Adjustment	-	-238	-
<b>Totals Available</b>	<b>\$388,271</b>	<b>\$581,976</b>	<b>\$393,974</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$388,271</b>	<b>\$581,976</b>	<b>\$393,974</b>
<b>8001 Teachers' Health Benefits Fund</b>			
APPROPRIATIONS			
Education Code sections 25930 and 25940 (administration expenses)	\$489	\$965	\$895
Allocation for Employee Compensation	-	4	-

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

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
Allocation for Staff Benefits	-	1	-
Current Year and Budget Year Adjustments	-	3	-
Section 3.60 Pension Contribution Adjustment	-	-8	-
<b>Totals Available</b>	<u><b>\$489</b></u>	<u><b>\$965</b></u>	<u><b>\$895</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$489</b></u>	<u><b>\$965</b></u>	<u><b>\$895</b></u>
<b>8041 Teachers' Deferred Compensation Fund</b>			
APPROPRIATIONS			
Education Code section 24976 (403(b) Vendor Registry Operating Account)	\$1,437	\$2,014	\$2,052
Allocation for Employee Compensation	-	22	-
Allocation for Staff Benefits	-	14	-
Current Year and Budget Year Adjustments	-	7	-
Section 3.60 Pension Contribution Adjustment	-	-43	-
<b>Totals Available</b>	<u><b>\$1,437</b></u>	<u><b>\$2,014</b></u>	<u><b>\$2,052</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$1,437</b></u>	<u><b>\$2,014</b></u>	<u><b>\$2,052</b></u>
<b>Total Expenditures, All Funds, (State Operations)</b>	<u><b>\$390,197</b></u>	<u><b>\$584,955</b></u>	<u><b>\$396,921</b></u>
<b>4 UNCLASSIFIED</b>			
<b>2023-24*      2024-25*      2025-26*</b>			
<b>0835 Teachers' Retirement Fund</b>			
APPROPRIATIONS			
Education Code section 24202 (benefit payments)	\$18,409,257	\$19,696,234	\$20,527,248
Current Year and Budget Year Adjustments	-	1,798	-
Education Code section 24417 (purchasing power benefit payments)	636,576	676,500	765,500
Current Year and Budget Year Adjustments	-	30,000	-
Education Code section 22307 (administrative costs)	372,344	502,713	476,510
Current Year and Budget Year Adjustments	-	13,658	-
<b>Totals Available</b>	<u><b>\$19,418,177</b></u>	<u><b>\$20,920,903</b></u>	<u><b>\$21,769,258</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$19,418,177</b></u>	<u><b>\$20,920,903</b></u>	<u><b>\$21,769,258</b></u>
<b>8001 Teachers' Health Benefits Fund</b>			
APPROPRIATIONS			
Education Code section 25930 and 25940 (benefit payments)	\$23,094	\$24,109	\$22,179
Current Year and Budget Year Adjustments	-	-1,477	-
<b>Totals Available</b>	<u><b>\$23,094</b></u>	<u><b>\$22,632</b></u>	<u><b>\$22,179</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$23,094</b></u>	<u><b>\$22,632</b></u>	<u><b>\$22,179</b></u>
<b>8005 Teachers' Replacement Benefits Program Fund</b>			
APPROPRIATIONS			
Education Code section 24255 (benefit payments)	\$7,152	\$7,314	\$6,750
Current Year and Budget Year Adjustments	-	-191	-
<b>Totals Available</b>	<u><b>\$7,152</b></u>	<u><b>\$7,123</b></u>	<u><b>\$6,750</b></u>
<b>TOTALS, EXPENDITURES</b>	<u><b>\$7,152</b></u>	<u><b>\$7,123</b></u>	<u><b>\$6,750</b></u>
<b>Total Expenditures, All Funds, (Unclassified)</b>	<u><b>\$19,448,423</b></u>	<u><b>\$20,950,658</b></u>	<u><b>\$21,798,187</b></u>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)</b>	<u><b>\$19,838,620</b></u>	<u><b>\$21,535,613</b></u>	<u><b>\$22,195,108</b></u>

**FUND CONDITION STATEMENTS**

	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b><u>8001 Teachers' Health Benefits Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$298	\$308	\$300
Adjusted Beginning Balance	<u>\$298</u>	<u>\$308</u>	<u>\$300</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

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

	2023-24*	2024-25*	2025-26*
4163000 Investment Income - Surplus Money Investments	52	45	59
4170900 Contributions to Fiduciary Funds	23,590	23,593	23,064
Total Revenues, Transfers, and Other Adjustments	<u>\$23,642</u>	<u>\$23,638</u>	<u>\$23,123</u>
Total Resources	<u>\$23,940</u>	<u>\$23,946</u>	<u>\$23,423</u>
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7920 State Teachers' Retirement System (State Operations)	489	965	895
7920 State Teachers' Retirement System (Unclassified)	23,094	22,632	22,179
9892 Supplemental Pension Payments (State Operations)	5	5	5
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	44	44	45
Total Expenditures and Expenditure Adjustments	<u>\$23,632</u>	<u>\$23,646</u>	<u>\$23,124</u>
FUND BALANCE	<u>\$308</u>	<u>\$300</u>	<u>\$299</u>
Reserve for economic uncertainties	308	300	299
<b><u>8041 Teachers' Deferred Compensation Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	<u>\$3,672</u>	<u>\$4,263</u>	<u>\$5,809</u>
Adjusted Beginning Balance	<u>\$3,672</u>	<u>\$4,263</u>	<u>\$5,809</u>
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	172	251	339
4172500 Miscellaneous Revenue	1,978	3,406	4,933
Total Revenues, Transfers, and Other Adjustments	<u>\$2,150</u>	<u>\$3,657</u>	<u>\$5,272</u>
Total Resources	<u>\$5,822</u>	<u>\$7,920</u>	<u>\$11,081</u>
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7920 State Teachers' Retirement System (State Operations)	1,437	2,014	2,052
9892 Supplemental Pension Payments (State Operations)	16	16	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	106	81	45
Total Expenditures and Expenditure Adjustments	<u>\$1,559</u>	<u>\$2,111</u>	<u>\$2,113</u>
FUND BALANCE	<u>\$4,263</u>	<u>\$5,809</u>	<u>\$8,968</u>
Reserve for economic uncertainties	4,263	5,809	8,968

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	1,488.0	1,519.0	1,534.0	\$180,867	\$191,176	\$194,212
<b>Salary and Other Adjustments</b>	-155.7	38.0	26.0	-18,501	-	3,700
<b>Workload and Administrative Adjustments</b>						
<b>Enterprisewide Operational Support</b>						
Accountant Trainee	-	-	1.0	-	-	58
Assoc Govtl Program Analyst	-	-	8.0	-	-	652
Attorney III	-	-	1.0	-	-	157
Attorney IV	-	-	1.0	-	-	169
Atty V	-	-	1.0	-	-	177
Pension Program Mgr I	-	-	1.0	-	-	97
Staff Svcs Mgr I	-	-	1.0	-	-	96
Staff Svcs Mgr III	-	-	1.0	-	-	123
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	<u>-</u>	<u>-</u>	<u>15.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$1,529</u>
<b>Totals, Adjustments</b>	<u>-155.7</u>	<u>38.0</u>	<u>41.0</u>	<u>-\$18,501</u>	<u>\$-</u>	<u>\$5,229</u>
<b>TOTALS, SALARIES AND WAGES</b>	<u>1,332.3</u>	<u>1,557.0</u>	<u>1,575.0</u>	<u>\$162,366</u>	<u>\$191,176</u>	<u>\$199,441</u>

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