

0840 State Controller

The State Controller is the chief fiscal officer of California, principally responsible to account for and protect the state's financial resources. The Controller independently audits government agencies that spend state funds, safeguards many types of property until claimed by the rightful owners, and administers the payroll system for state government employees and California State University employees. Serving on 70 state boards and commissions with authority in areas such as affordable housing, crime victim compensation and land management. The Controller also chairs the Franchise Tax Board and serves on the boards of the nation's two largest public pension funds, the California Public Employees' Retirement System (CALPERS) and the California State Teachers' Retirement System (CalSTRS) Boards. The Controller moves California forward through fiscal oversight and transparency with the following functions:

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
0500100	Accounting and Reporting	311.7	328.8	328.8	\$74,754	\$75,486	\$69,034
0500200	Audits	225.6	289.7	289.7	36,533	42,202	42,629
0500300	Personnel/Payroll Services	296.9	327.0	341.0	62,284	167,798	150,461
0500400	Unclaimed Property	244.5	257.8	261.8	38,668	39,828	45,219
0500500	Disbursements	85.8	95.8	95.8	30,060	34,831	28,723
0500900	Departmental Administration	328.4	338.8	343.8	89,102	86,914	84,243
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		1,492.9	1,637.9	1,660.9	\$331,401	\$447,059	\$420,309
FUNDING					2024-25*	2025-26*	2026-27*
0001	General Fund				\$140,952	\$193,471	\$168,871
0046	Public Transportation Account, State Transportation Fund				19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund				5,698	5,781	5,785
0062	Highway Users Tax Account, Transportation Tax Fund				1,934	1,958	1,960
0064	Motor Vehicle License Fee Account, Transportation Tax Fund				17	17	17
0107	Abandoned Vehicle Trust Fund				16	2	2
0330	Local Revenue Fund				905	915	915
0877	DMV Local Agency Collection Fund				31	11	11
0890	Federal Trust Fund				1,645	1,679	1,721
0903	State Penalty Fund				1,828	1,855	1,855
0932	Trial Court Trust Fund				174	174	174
0969	Public Safety Account, Local Public Safety Fund				268	268	268
0970	Unclaimed Property Fund				54,790	56,857	61,347
0979	California Firefighters Memorial Fund				2	-	-
0988	Other - Unallocated Non-Governmental Cost Funds				337	343	342
0995	Reimbursements				67,061	71,377	64,962
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund				2,787	2,824	2,826
3286	Safe Neighborhoods and Schools Fund				383	383	383
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund				679	688	690
3341	Cannabis Tax Fund - State Controller's Office				489	489	489
6094	2024 State School Facilities Fund				-	304	304
9740	Central Service Cost Recovery Fund				51,386	107,644	107,368

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

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FUNDING	2024-25*	2025-26*	2026-27*
TOTALS, EXPENDITURES, ALL FUNDS	\$331,401	\$447,059	\$420,309

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

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

PROGRAM AUTHORITY**0500100-Accounting and Reporting:**

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

0500200-Audits:

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

0500300-Personnel and Payroll Services:

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

0500400-Unclaimed Property:

Code of Civil Procedure Part 3, Title 10.

0500500-Disbursements:

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

0500900-Departmental Administration:

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

DETAILED BUDGET ADJUSTMENTS

	2025-26*			2026-27*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments			-			-
Workload Budget Change Proposals			-			-
• Preliminary Funding and Budget Bill Language for California State Payroll System	\$-	\$-	-	\$72,000	\$45,000	-
• California State Payroll System Project	-	-	-	59,132	37,803	14.0
• SCO FI\$Cal Book of Record (BOR) Post Go-Live Support and Stabilization	-	-	-	7,082	4,528	-
• CA IDMS Software Licensing Costs	-	-	-	6,077	3,886	-
• Annual Comprehensive Financial Report Engagement Team	-	-	-	1,437	918	-

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	2025-26*			2026-27*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Unclaimed Property Digital Financial Assets Reconciliation, Sales, and Claims--SB 822	-	-	-	-	1,834	8.0
• Adjustment of Preliminary Funding and Budget Bill Language for California State Payroll System	-	-	-	-72,000	-45,000	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$73,728	\$48,969	22.0
Other Workload Budget Adjustments			-			-
• Other Post-Employment Benefit Adjustments	-1,706	-2,333	-	-1,858	-2,547	-
• Retirement Rate Adjustments	3,188	4,359	-	3,188	4,359	-
• Benefit Adjustments	361	546	-	644	972	-
• SWCAP	-	-	-	-	46	-
• Salary Adjustments	-67	-88	-	-46	-66	-
• Miscellaneous Baseline Adjustments	1,105	6,473	-	-6,055	8,704	1.0
Totals, Other Workload Budget Adjustments	\$2,881	\$8,957	-	\$-4,127	\$11,468	1.0
Totals, Workload Budget Adjustments	\$2,881	\$8,957	-	\$69,601	\$60,437	23.0
Totals, Budget Adjustments	\$2,881	\$8,957	-	\$69,601	\$60,437	23.0

PROGRAM DESCRIPTIONS**0500100 - ACCOUNTING AND REPORTING**

The State Accounting and Reporting Division performs statewide accounting and reporting functions, issuing reports on the financial of government entities; reports the financial condition of the state on a monthly basis, and publishes the California Annual Comprehensive Financial Report and the Budgetary/Legal Basis Annual Report; accounts for receipts, payments, balances, and bonded indebtedness of all state funds; collaborates with the Department of Finance, the State Treasurer, and the Department of General Services to develop and implement the Financial Information System for California (FI\$Cal) to ensure the system meets the state's primary objectives and provides best business practices for the state.

The Local Government Programs and Services Division issues payments to local governments and schools; works with local governments, prescribing budgeting and accounting guidelines for California's counties and special districts; manages the Property Tax Postponement Program; refunds gas tax on motor vehicle fuel not used on highways; collects taxes owed to the state; provides property tax and reference manuals for county tax collectors; and approves county cost allocation plans.

0500200 - AUDITS

The Audits Division is responsible for auditing all funds disbursed by the state and all claims presented for payment to SCO; performs independent audits of government agencies that spend state funds; assures the accuracy of local government claims and financial statements submitted to the state and federal government by annually reviewing and revising audit guidelines, reviewing audits performed by independent local auditors under these guidelines, and performing field audits of state and federal programs; assists and advises local government officials in effective and uniform tax collecting procedures and internal fiscal controls; audits highway users' tax funds at local levels, and the allocation and apportionment of local property taxes; audits major businesses for compliance with the Unclaimed Property Law.

0500300 - PERSONNEL AND PAYROLL SERVICES

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

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

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

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0840 State Controller - Continued**0500400 - UNCLAIMED PROPERTY**

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

0500500 - DISBURSEMENTS

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

0500900 - DEPARTMENTAL ADMINISTRATION

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

The Information Systems Division (ISD) ensures the integrity and security of SCO technology, employees, and facilities. Supports SCO mainframe, public website, and payroll systems with services including application development, desktop support, and project management oversight.

DETAILED EXPENDITURES BY PROGRAM

		<u>2024-25*</u>	<u>2025-26*</u>	<u>2026-27*</u>
	PROGRAM REQUIREMENTS			
0500	STATE CONTROLLER'S OFFICE			
	State Operations:			
0001	General Fund	\$140,952	\$193,471	\$168,871
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	5,698	5,781	5,785
0062	Highway Users Tax Account, Transportation Tax Fund	1,934	1,958	1,960
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	17
0107	Abandoned Vehicle Trust Fund	16	2	2
0330	Local Revenue Fund	905	915	915
0877	DMV Local Agency Collection Fund	31	11	11
0890	Federal Trust Fund	1,645	1,679	1,721
0903	State Penalty Fund	1,828	1,855	1,855
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0970	Unclaimed Property Fund	54,790	56,857	61,347
0979	California Firefighters Memorial Fund	2	-	-
0988	Other - Unallocated Non-Governmental Cost Funds	337	343	342
0995	Reimbursements	67,061	71,377	64,962
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	2,787	2,824	2,826
3286	Safe Neighborhoods and Schools Fund	383	383	383
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	679	688	690
3341	Cannabis Tax Fund - State Controller's Office	489	489	489
6094	2024 State School Facilities Fund	-	304	304
9740	Central Service Cost Recovery Fund	51,386	107,644	107,368
	Totals, State Operations	\$331,401	\$447,059	\$420,309
	SUBPROGRAM REQUIREMENTS			
0500100	Accounting and Reporting			
	State Operations:			
0001	General Fund	\$46,785	\$41,784	\$33,830

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		2024-25*	2025-26*	2026-27*
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,660	2,696	2,698
0062	Highway Users Tax Account, Transportation Tax Fund	508	511	512
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	17
0107	Abandoned Vehicle Trust Fund	16	2	2
0330	Local Revenue Fund	905	915	915
0877	DMV Local Agency Collection Fund	31	11	11
0903	State Penalty Fund	227	231	230
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0979	California Firefighters Memorial Fund	2	-	-
0988	Other - Unallocated Non-Governmental Cost Funds	230	234	233
0995	Reimbursements	6,078	8,371	8,375
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	2,787	2,824	2,826
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	145	147	148
9740	Central Service Cost Recovery Fund	13,902	17,282	18,776
	Totals, State Operations	\$74,754	\$75,486	\$69,034
	SUBPROGRAM REQUIREMENTS			
0500200	Audits			
	State Operations:			
0001	General Fund	\$8,986	\$4,925	\$3,541
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	3,038	3,085	3,087
0062	Highway Users Tax Account, Transportation Tax Fund	1,426	1,447	1,448
0890	Federal Trust Fund	1,645	1,679	1,721
0903	State Penalty Fund	1,601	1,624	1,625
0970	Unclaimed Property Fund	2,340	3,774	3,777
0988	Other - Unallocated Non-Governmental Cost Funds	107	109	109
0995	Reimbursements	6,099	14,306	14,317
3286	Safe Neighborhoods and Schools Fund	383	383	383
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	534	541	542
3341	Cannabis Tax Fund - State Controller's Office	489	489	489
6094	2024 State School Facilities Fund	-	304	304
9740	Central Service Cost Recovery Fund	9,885	9,536	11,286
	Totals, State Operations	\$36,533	\$42,202	\$42,629
	SUBPROGRAM REQUIREMENTS			
0500300	Personnel/Payroll Services			
	State Operations:			
0001	General Fund	\$43,379	\$98,292	\$84,895
0995	Reimbursements	7,076	12,357	12,371
9740	Central Service Cost Recovery Fund	11,829	57,149	53,195
	Totals, State Operations	\$62,284	\$167,798	\$150,461
	SUBPROGRAM REQUIREMENTS			
0500400	Unclaimed Property			
	State Operations:			
0001	General Fund	\$431	\$-	\$-
0970	Unclaimed Property Fund	38,237	39,822	45,213
0995	Reimbursements	-	6	6
	Totals, State Operations	\$38,668	\$39,828	\$45,219
	SUBPROGRAM REQUIREMENTS			
0500500	Disbursements			
	State Operations:			
0001	General Fund	\$1,674	\$1,916	\$2,083

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		2024-25*	2025-26*	2026-27*
0995	Reimbursements	26,460	30,937	24,493
9740	Central Service Cost Recovery Fund	1,926	1,978	2,147
	Totals, State Operations	\$30,060	\$34,831	\$28,723
	SUBPROGRAM REQUIREMENTS			
0500900	Departmental Administration			
	State Operations:			
0001	General Fund	\$39,697	\$46,554	\$44,522
0970	Unclaimed Property Fund	14,213	13,261	12,357
0995	Reimbursements	21,348	5,400	5,400
9740	Central Service Cost Recovery Fund	13,844	21,699	21,964
	Totals, State Operations	\$89,102	\$86,914	\$84,243
	TOTALS, EXPENDITURES			
	State Operations	331,401	447,059	420,309
	Totals, Expenditures	\$331,401	\$447,059	\$420,309

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
PERSONAL SERVICES						
Baseline Positions	1,617.9	1,637.9	1,637.9	\$147,088	\$152,312	\$152,089
Other Adjustments	-125.0	-	23.0	-3,328	-2,118	2,979
Net Totals, Salaries and Wages	1,492.9	1,637.9	1,660.9	\$143,760	\$150,194	\$155,068
Staff Benefits	-	-	-	75,702	86,675	85,598
Totals, Personal Services	1,492.9	1,637.9	1,660.9	\$219,462	\$236,869	\$240,666
OPERATING EXPENSES AND EQUIPMENT				\$112,039	\$209,085	\$179,643
SPECIAL ITEMS OF EXPENSES				-100	1,105	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$331,401	\$447,059	\$420,309

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS		2024-25*	2025-26*	2026-27*
	0001 General Fund			
APPROPRIATIONS				
001 Budget Act appropriation		\$127,247	\$190,590	\$168,871
Allocation for Employee Compensation		-	-67	-
Allocation for Other Post-Employment Benefits		-	-1,706	-
Allocation for Staff Benefits		-	361	-
Section 3.60 Pension Contribution Adjustment		-	3,188	-
Settlement Claim		-	1,105	-
Prior Year Balances Available:				
Item 0840-001-0001 Budget Act of 2022 as reappropriated by Item 0840-490, Budget Act of 2023 and Item 0840-490, Budget Act of 2024		10,406	-	-
Item 0840-001-0001, Budget Act of 2023 as reappropriated by Item 0840-491, Budget Act of 2024		3,299	-	-
Totals Available		\$140,952	\$193,471	\$168,871
TOTALS, EXPENDITURES		\$140,952	\$193,471	\$168,871
	0046 Public Transportation Account, State Transportation Fund			
APPROPRIATIONS				

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1 STATE OPERATIONS	2024-25*	2025-26*	2026-27*
Apportionment payment system assessments per Control Section 25.50	\$19	\$19	\$19
TOTALS, EXPENDITURES	\$19	\$19	\$19
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,698	\$5,710	\$5,785
Allocation for Employee Compensation	-	-2	-
Allocation for Other Post-Employment Benefits	-	-67	-
Allocation for Staff Benefits	-	14	-
Section 3.60 Pension Contribution Adjustment	-	126	-
TOTALS, EXPENDITURES	\$5,698	\$5,781	\$5,785
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,629	\$1,633	\$1,655
Allocation for Employee Compensation	-	-1	-
Allocation for Other Post-Employment Benefits	-	-20	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	37	-
Apportionment payment system assessments per Control Section 25.50	305	305	305
TOTALS, EXPENDITURES	\$1,934	\$1,958	\$1,960
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$17	\$17	\$17
TOTALS, EXPENDITURES	\$17	\$17	\$17
0107 Abandoned Vehicle Trust Fund			
APPROPRIATIONS			
Vehicle Code section 9250.7(b)	\$16	\$2	\$2
TOTALS, EXPENDITURES	\$16	\$2	\$2
0330 Local Revenue Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$805	\$806	\$815
Allocation for Other Post-Employment Benefits	-	-8	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	15	-
Apportionment payment system assessments per Control Section 25.50	100	100	100
TOTALS, EXPENDITURES	\$905	\$915	\$915
0877 DMV Local Agency Collection Fund			
APPROPRIATIONS			
Vehicle Code section 9250.14(b)	\$29	\$9	\$9
Apportionment payment system assessments per Control Section 25.50	2	2	2
TOTALS, EXPENDITURES	\$31	\$11	\$11
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,645	\$1,652	\$1,721
Allocation for Employee Compensation	-	-1	-
Allocation for Other Post-Employment Benefits	-	-21	-
Allocation for Staff Benefits	-	4	-
Control Section 8.50 Adjustment for Increased Federal Funds Authority	-	6	-
Section 3.60 Pension Contribution Adjustment	-	39	-
Totals Available	\$1,645	\$1,679	\$1,721
TOTALS, EXPENDITURES	\$1,645	\$1,679	\$1,721
0903 State Penalty Fund			
APPROPRIATIONS			

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1 STATE OPERATIONS	2024-25*	2025-26*	2026-27*
001 Budget Act appropriation	\$1,828	\$1,832	\$1,855
Allocation for Employee Compensation	-	-1	-
Allocation for Other Post-Employment Benefits	-	-22	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	41	-
TOTALS, EXPENDITURES	\$1,828	\$1,855	\$1,855
0932 Trial Court Trust Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$174	\$174	\$174
TOTALS, EXPENDITURES	\$174	\$174	\$174
0969 Public Safety Account, Local Public Safety Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$268	\$268	\$268
TOTALS, EXPENDITURES	\$268	\$268	\$268
0970 Unclaimed Property Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$54,790	\$56,009	\$61,347
Allocation for Employee Compensation	-	-31	-
Allocation for Other Post-Employment Benefits	-	-782	-
Allocation for Staff Benefits	-	199	-
Section 3.60 Pension Contribution Adjustment	-	1,462	-
TOTALS, EXPENDITURES	\$54,790	\$56,857	\$61,347
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
Allocation to California Firefighters' Memorial Fund	\$2	-	-
TOTALS, EXPENDITURES	\$2	-	-
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
001 Budget Act appropriation	\$337	\$338	\$342
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	7	-
TOTALS, EXPENDITURES	\$337	\$343	\$342
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$67,061	\$71,377	\$64,962
TOTALS, EXPENDITURES	\$67,061	\$71,377	\$64,962
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,787	\$2,792	\$2,826
Allocation for Employee Compensation	-	-1	-
Allocation for Other Post-Employment Benefits	-	-31	-
Allocation for Staff Benefits	-	7	-
Section 3.60 Pension Contribution Adjustment	-	57	-
TOTALS, EXPENDITURES	\$2,787	\$2,824	\$2,826
3286 Safe Neighborhoods and Schools Fund			
APPROPRIATIONS			
Government Code section 7599.2(d)	\$383	\$383	\$383
TOTALS, EXPENDITURES	\$383	\$383	\$383
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$679	\$680	\$690

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	2024-25*	2025-26*	2026-27*
1 STATE OPERATIONS			
Allocation for Other Post-Employment Benefits	-	-8	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	15	-
TOTALS, EXPENDITURES	\$679	\$688	\$690
3341 Cannabis Tax Fund - State Controller's Office			
APPROPRIATIONS			
Revenue and Taxation Code sections 34019(a)(4) and 34020	\$489	\$489	\$489
TOTALS, EXPENDITURES	\$489	\$489	\$489
6094 2024 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$300	\$304
Allocation for Other Post-Employment Benefits	-	-4	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	7	-
TOTALS, EXPENDITURES	-	\$304	\$304
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$51,386	\$106,718	\$107,368
Allocation for Employee Compensation	-	-34	-
Allocation for Other Post-Employment Benefits	-	-887	-
Allocation for Staff Benefits	-	186	-
Section 3.60 Pension Contribution Adjustment	-	1,661	-
TOTALS, EXPENDITURES	\$51,386	\$107,644	\$107,368
Total Expenditures, All Funds, (State Operations)	\$331,401	\$447,059	\$420,309
2 LOCAL ASSISTANCE			
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	\$500	\$500
Allocation to California Firefighters' Memorial Fund	-	-500	-500
TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (Local Assistance)	\$0	\$0	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$331,401	\$447,059	\$420,309

FUND CONDITION STATEMENTS

	2024-25*	2025-26*	2026-27*
<u>0442 California Olympic Training Account^s</u>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4142500 License Plate Fees - Personalized Plates	\$30	\$30	\$30
Transfers and Other Adjustments			
Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	-30	-30	-30
FUND BALANCE	-	-	-
<u>3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund^s</u>			
BEGINNING BALANCE	\$6,205	\$10,396	\$10,341
Adjusted Beginning Balance	\$6,205	\$10,396	\$10,341
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

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

0840 State Controller - Continued

	2024-25*	2025-26*	2026-27*
4151000 Interest Income - Other Loans	1,840	1,840	1,840
4163000 Investment Income - Surplus Money Investments	469	469	469
4172500 Miscellaneous Revenue	-	500	1,000
Transfers and Other Adjustments			
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per 2025 Budget Act	-	3,000	-
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per Government Code Section 16180(c)	4,194	4,194	4,194
Total Revenues, Transfers, and Other Adjustments	\$6,503	\$10,003	\$7,503
Total Resources	\$12,708	\$20,399	\$17,844
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
0840 State Controller (State Operations)	2,787	2,824	2,826
9100 Tax Relief (Local Assistance)	6,804	10,000	10,000
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	221	234	224
Less funding provided by General Fund (Local Assistance)	-7,500	-3,000	-3,000
Total Expenditures and Expenditure Adjustments	\$2,312	\$10,058	\$10,050
FUND BALANCE	\$10,396	\$10,341	\$7,794
Reserve for economic uncertainties	10,396	10,341	7,794

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2024-25	2025-26	2026-27	2024-25*	2025-26*	2026-27*
Baseline Positions	1,617.9	1,637.9	1,637.9	\$147,088	\$152,312	\$152,089
Salary and Other Adjustments	-125.0	-	1.0	-3,328	-2,118	584
Workload and Administrative Adjustments						
California State Payroll System Project						
Analyst II	-	-	2.0	-	-	166
Attorney III	-	-	1.0	-	-	157
Info Tech Mgr I	-	-	1.0	-	-	132
Info Tech Spec I	-	-	6.0	-	-	625
Info Tech Spec II	-	-	3.0	-	-	369
Supervisor I	-	-	1.0	-	-	96
Unclaimed Property Digital Financial Assets Reconciliation, Sales, and Claims--SB 822						
C.E.A. - A	-	-	1.0	-	-	137
Accounting Administrator I (Supvr)	-	-	2.0	-	-	193
Accounting Administrator II	-	-	1.0	-	-	106
Analyst II	-	-	1.0	-	-	83
Info Tech Spec I	-	-	2.0	-	-	208
Info Tech Spec II	-	-	1.0	-	-	123
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	22.0	\$-	\$-	\$2,395
Totals, Adjustments	-125.0	-	23.0	\$-3,328	\$-2,118	\$2,979
TOTALS, SALARIES AND WAGES	1,492.9	1,637.9	1,660.9	\$143,760	\$150,194	\$155,068

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