7350 Department of Industrial Relations

FUND CONDITION STATEMENTS

	2024-25*	2025-26*	2026-27*
0023 Farmworker Remedial Account S			
BEGINNING BALANCE	$968	$1,446	$1,591
Prior Year Adjustments	-50	-	-
Adjusted Beginning Balance	$918	$1,446	$1,591
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	309	300	300
4163000 Investment Income - Surplus Money Investments	52	52	52
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	56	29	29
4173000 Penalty Assessments - Other	111	55	55
Total Revenues, Transfers, and Other Adjustments	$528	$436	$436
Total Resources	$1,446	$1,882	$2,027
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	-	291	291
Total Expenditures and Expenditure Adjustments	-	$291	$291
FUND BALANCE	$1,446	$1,591	$1,736
Reserve for economic uncertainties	1,446	1,591	1,736
0132 Workers Compensation Managed Care Fund S			
BEGINNING BALANCE	$656	$686	$640
Adjusted Beginning Balance	$656	$686	$640
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	5	3	3
4163000 Investment Income - Surplus Money Investments	29	28	28
Total Revenues, Transfers, and Other Adjustments	$34	$31	$31
Total Resources	$690	$717	$671
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	4	77	77
Total Expenditures and Expenditure Adjustments	$4	$77	$77
FUND BALANCE	$686	$640	$594
Reserve for economic uncertainties	686	640	594
0223 Workers Compensation Administration Revolving Fund S			
BEGINNING BALANCE	$544,231	$441,963	$293,657
Prior Year Adjustments	-223	-	-
Adjusted Beginning Balance	$544,008	$441,963	$293,657
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	289,996	257,874	313,000
4129400 Other Regulatory Licenses and Permits	2,444	2,444	2,444
4163000 Investment Income - Surplus Money Investments	19,551	20,147	20,147
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	119	119	119
4173000 Penalty Assessments - Other	1,669	1,658	1,658
Total Revenues, Transfers, and Other Adjustments	$313,779	$282,242	$337,368
Total Resources	$857,787	$724,205	$631,025
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	398,831	414,576	441,269
9892 Supplemental Pension Payments (State Operations)	1,933	-	-

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	2024-25*	2025-26*	2026-27*
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	15,060	15,972	21,436
Total Expenditures and Expenditure Adjustments	$415,824	$430,548	$462,705
FUND BALANCE	$441,963	$293,657	$168,320
Reserve for economic uncertainties	441,963	293,657	168,320
0396 Self-Insurance Plans Fund S			
BEGINNING BALANCE	$2,504	$3,139	$2,217
Prior Year Adjustments	-29	-	-
Adjusted Beginning Balance	$2,475	$3,139	$2,217
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4124200 Insurance Company - License Fees and Penalties	4,840	3,758	4,579
4163000 Investment Income - Surplus Money Investments	150	176	176
4173000 Penalty Assessments - Other	36	31	31
Total Revenues, Transfers, and Other Adjustments	$5,026	$3,965	$4,786
Total Resources	$7,501	$7,104	$7,003
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	4,063	4,588	4,621
9892 Supplemental Pension Payments (State Operations)	12	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	287	299	283
Total Expenditures and Expenditure Adjustments	$4,362	$4,887	$4,904
FUND BALANCE	$3,139	$2,217	$2,099
Reserve for economic uncertainties	3,139	2,217	2,099
0452 Elevator Safety Account S			
BEGINNING BALANCE	$44,328	$53,038	$56,497
Prior Year Adjustments	-800	-	-
Adjusted Beginning Balance	$43,528	$53,038	$56,497
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121600 Elevator and Boiler Inspection Fees	35,789	35,813	35,813
4163000 Investment Income - Surplus Money Investments	2,138	2,172	2,172
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	8	5	5
4173000 Penalty Assessments - Other	4,901	4,418	4,418
Total Revenues, Transfers, and Other Adjustments	$42,836	$42,408	$42,408
Total Resources	$86,364	$95,446	$98,905
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	31,533	36,777	37,098
9892 Supplemental Pension Payments (State Operations)	205	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,588	2,172	2,612
Total Expenditures and Expenditure Adjustments	$33,326	$38,949	$39,710
FUND BALANCE	$53,038	$56,497	$59,195
Reserve for economic uncertainties	53,038	56,497	59,195
0453 Pressure Vessel Account S			
BEGINNING BALANCE	$527	$936	$892
Prior Year Adjustments	9	-	-
Adjusted Beginning Balance	$536	$936	$892
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121600 Elevator and Boiler Inspection Fees	5,171	5,426	6,303
4163000 Investment Income - Surplus Money Investments	36	20	20
4173000 Penalty Assessments - Other	459	486	486
Total Revenues, Transfers, and Other Adjustments	$5,666	$5,932	$6,809

	2024-25*	2025-26*	2026-27*
Total Resources	$6,202	$6,868	$7,701
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	5,024	5,780	5,786
9892 Supplemental Pension Payments (State Operations)	44	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	198	196	201
Total Expenditures and Expenditure Adjustments	$5,266	$5,976	$5,987
FUND BALANCE	$936	$892	$1,714
Reserve for economic uncertainties	936	892	1,714
0481 Garment Manufacturers Special Account [S]			
BEGINNING BALANCE	$1,612	$1,886	$1,154
Prior Year Adjustments	-4,605	-	-
Adjusted Beginning Balance	-$2,993	$1,886	$1,154
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	138	174	174
4163000 Investment Income - Surplus Money Investments	76	76	76
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	2	5	5
Transfers and Other Adjustments			
Revenue Transfer from Industrial Relations Unpaid Wage Fund (0913) to Garment Manufacturers Special Account (0481) per Provision 1 Item 7350-011-0913 Budget Act of 2025	-	6,490	-
Revenue Transfer from Industrial Relations Unpaid Wage Fund (0913) to Garment Manufacturers Special Account (0481) per Provision 1, Item 7350-011-0913, Budget Act of 2024	6,296	-	-
Total Revenues, Transfers, and Other Adjustments	$6,512	$6,745	$255
Total Resources	$3,519	$8,631	$1,409
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	1,633	7,477	500
Total Expenditures and Expenditure Adjustments	$1,633	$7,477	$500
FUND BALANCE	$1,886	$1,154	$909
Reserve for economic uncertainties	1,886	1,154	909
3002 Electrician Certification Fund [S]			
BEGINNING BALANCE	$18,205	$20,173	$20,627
Prior Year Adjustments	-14	-	-
Adjusted Beginning Balance	$18,191	$20,173	$20,627
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	2,641	2,489	2,489
4163000 Investment Income - Surplus Money Investments	862	868	868
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	2	1	1
Total Revenues, Transfers, and Other Adjustments	$3,505	$3,358	$3,358
Total Resources	$21,696	$23,531	$23,985
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	1,430	2,870	2,889
9892 Supplemental Pension Payments (State Operations)	5	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	88	34	113
Total Expenditures and Expenditure Adjustments	$1,523	$2,904	$3,002
FUND BALANCE	$20,173	$20,627	$20,983
Reserve for economic uncertainties	20,173	20,627	20,983
3004 Garment Industry Regulations Fund [S]			
BEGINNING BALANCE	$1,912	$1,836	$1,355
Prior Year Adjustments	-19	-	-

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	2024-25*	2025-26*	2026-27*
Adjusted Beginning Balance	$1,893	$1,836	$1,355
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	1,507	1,654	1,654
4163000 Investment Income - Surplus Money Investments	98	92	92
Total Revenues, Transfers, and Other Adjustments	$1,605	$1,746	$1,746
Total Resources	$3,498	$3,582	$3,101
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	1,662	2,227	3,059
Total Expenditures and Expenditure Adjustments	$1,662	$2,227	$3,059
FUND BALANCE	$1,836	$1,355	$42
Reserve for economic uncertainties	1,836	1,355	42
3022 Apprenticeship Training Contribution Fund [S]			
BEGINNING BALANCE	$80,860	$100,185	$100,821
Prior Year Adjustments	-707	-	-
Adjusted Beginning Balance	$80,153	$100,185	$100,821
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	29,169	30,627	32,159
4163000 Investment Income - Surplus Money Investments	4,051	4,152	4,152
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	8	28	28
Total Revenues, Transfers, and Other Adjustments	$33,228	$34,807	$36,339
Total Resources	$113,381	$134,992	$137,160
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	12,566	33,526	34,249
9892 Supplemental Pension Payments (State Operations)	55	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	575	645	945
Total Expenditures and Expenditure Adjustments	$13,196	$34,171	$35,194
FUND BALANCE	$100,185	$100,821	$101,966
Reserve for economic uncertainties	100,185	100,821	101,966
3030 Workers Occupational Safety and Health Education Fund [S]			
BEGINNING BALANCE	$3,850	$4,399	$4,703
Prior Year Adjustments	-12	-	-
Adjusted Beginning Balance	$3,838	$4,399	$4,703
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	1,298	1,200	1,200
4163000 Investment Income - Surplus Money Investments	221	220	220
Total Revenues, Transfers, and Other Adjustments	$1,519	$1,420	$1,420
Total Resources	$5,357	$5,819	$6,123
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	929	1,058	1,058
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	29	58	78
Total Expenditures and Expenditure Adjustments	$958	$1,116	$1,136
FUND BALANCE	$4,399	$4,703	$4,987
Reserve for economic uncertainties	4,399	4,703	4,987
3071 Car Wash Worker Restitution Fund [S]			
BEGINNING BALANCE	$2,310	$2,630	$2,460
Prior Year Adjustments	68	-	-
Adjusted Beginning Balance	$2,378	$2,630	$2,460
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			

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	2024-25*	2025-26*	2026-27*
Revenues:			
4122000 Employment Agency License Fees	108	110	110
4163000 Investment Income - Surplus Money Investments	108	108	108
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	6	3	3
4173000 Penalty Assessments - Other	30	30	30
Total Revenues, Transfers, and Other Adjustments	$252	$251	$251
Total Resources	$2,630	$2,881	$2,711
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	-	421	421
Total Expenditures and Expenditure Adjustments	-	$421	$421
FUND BALANCE	$2,630	$2,460	$2,290
Reserve for economic uncertainties	2,630	2,460	2,290
3072 Car Wash Worker Fund [S]			
BEGINNING BALANCE	$4,608	$4,983	$4,786
Prior Year Adjustments	66	-	-
Adjusted Beginning Balance	$4,674	$4,983	$4,786
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	215	220	220
4163000 Investment Income - Surplus Money Investments	212	212	212
4173000 Penalty Assessments - Other	30	30	30
Total Revenues, Transfers, and Other Adjustments	$457	$462	$462
Total Resources	$5,131	$5,445	$5,248
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	148	657	662
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	2	7
Total Expenditures and Expenditure Adjustments	$148	$659	$669
FUND BALANCE	$4,983	$4,786	$4,579
Reserve for economic uncertainties	4,983	4,786	4,579
3121 Occupational Safety and Health Fund [S]			
BEGINNING BALANCE	$200,506	$133,082	$77,485
Prior Year Adjustments	-293	-	-
Adjusted Beginning Balance	$200,213	$133,082	$77,485
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121600 Elevator and Boiler Inspection Fees	524	519	519
4122000 Employment Agency License Fees	827	794	794
4127300 Refinery Fees	4,789	4,262	4,262
4129200 Other Regulatory Fees	42,365	76,308	136,771
4129400 Other Regulatory Licenses and Permits	1,018	1,068	1,068
4163000 Investment Income - Surplus Money Investments	8,424	7,293	7,293
4172500 Miscellaneous Revenue	65	20	20
4173000 Penalty Assessments - Other	110	107	107
Total Revenues, Transfers, and Other Adjustments	$58,122	$90,371	$150,834
Total Resources	$258,335	$223,453	$228,319
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	118,426	137,963	158,328
9892 Supplemental Pension Payments (State Operations)	687	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	6,140	8,005	9,966
Total Expenditures and Expenditure Adjustments	$125,253	$145,968	$168,294
FUND BALANCE	$133,082	$77,485	$60,025

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7350 Department of Industrial Relations - Continued

	2024-25*	2025-26*	2026-27*
Reserve for economic uncertainties	133,082	77,485	60,025
3150 State Public Works Enforcement Fund [S]			
BEGINNING BALANCE	$32,008	$37,110	$35,840
Prior Year Adjustments	-73	-	-
Adjusted Beginning Balance	$31,935	$37,110	$35,840
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	20,062	18,150	18,150
4163000 Investment Income - Surplus Money Investments	1,875	1,800	1,800
4173000 Penalty Assessments - Other	755	755	755
Total Revenues, Transfers, and Other Adjustments	$22,692	$20,705	$20,705
Total Resources	$54,627	$57,815	$56,545
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	16,679	21,026	21,326
9892 Supplemental Pension Payments (State Operations)	68	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	770	949	1,344
Total Expenditures and Expenditure Adjustments	$17,517	$21,975	$22,670
FUND BALANCE	$37,110	$35,840	$33,875
Reserve for economic uncertainties	37,110	35,840	33,875
3152 Labor Enforcement and Compliance Fund [S]			
BEGINNING BALANCE	$202,807	$130,249	$79,494
Prior Year Adjustments	-172	-	-
Adjusted Beginning Balance	$202,635	$130,249	$79,494
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121800 Employment Agency Filing Fees	243	242	242
4122000 Employment Agency License Fees	2,188	2,188	2,188
4123800 Industrial Homework Fees	1	1	1
4129200 Other Regulatory Fees	28,899	70,371	116,020
4129400 Other Regulatory Licenses and Permits	124	124	124
4163000 Investment Income - Surplus Money Investments	8,018	6,806	6,806
4173000 Penalty Assessments - Other	85	85	85
Total Revenues, Transfers, and Other Adjustments	$39,558	$79,817	$125,466
Total Resources	$242,193	$210,066	$204,960
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	106,204	124,365	130,920
9892 Supplemental Pension Payments (State Operations)	369	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	5,371	6,207	9,200
Total Expenditures and Expenditure Adjustments	$111,944	$130,572	$140,120
FUND BALANCE	$130,249	$79,494	$64,840
Reserve for economic uncertainties	130,249	79,494	64,840

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