



Government Operations

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

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 | | |
|--|---|--------------|--------------|--------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6200 | Human Resources Management | 181.3 | 158.3 | 169.3 | \$33,185 | \$41,885 | \$42,998 |
| 6205 | Local Government Services | 1.0 | 7.0 | 11.0 | 2,219 | 2,834 | 2,310 |
| 6210 | Benefits Administration | 55.4 | 54.5 | 53.5 | 24,353 | 28,693 | 28,117 |
| 6215 | Benefit Payments | - | - | - | 43,393 | 36,503 | 36,503 |
| 9900100 | Administration | 56.7 | 58.2 | 59.2 | 8,441 | 9,839 | 9,952 |
| 9900200 | Administration - Distributed | - | - | - | -7,349 | -8,669 | -8,785 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 294.4 | 278.0 | 293.0 | \$104,242 | \$111,085 | \$111,095 |
| FUNDING | | | | | 2017-18* | 2018-19* | 2019-20* |
| 0001 | General Fund | | | | \$8,160 | \$10,565 | \$10,596 |
| 0367 | Indian Gaming Special Distribution Fund | | | | 18 | 75 | 75 |
| 0821 | Flexelect Benefit Fund | | | | 23,437 | 27,708 | 27,708 |
| 0915 | Deferred Compensation Plan Fund | | | | 14,001 | 15,681 | 15,681 |
| 0995 | Reimbursements | | | | 29,777 | 38,786 | 38,918 |
| 8008 | State Employees Pretax Parking Fund | | | | 2,052 | 1,400 | 1,400 |
| 8049 | Vision Care Program for State Annuitants Fund | | | | 18,706 | 8,784 | 8,784 |
| 9740 | Central Service Cost Recovery Fund | | | | 8,091 | 8,086 | 7,933 |
| TOTALS, EXPENDITURES, ALL FUNDS | | | | | \$104,242 | \$111,085 | \$111,095 |

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.

MAJOR PROGRAM CHANGES

• **Statewide Human Resources Workload**—The Budget includes \$1.1 million (\$419,000 General Fund) and 7 positions for workforce planning, statewide recruitment, leadership performance and career development, and Limited Examination and Appointment Program examination development.

• **Statewide Medical and Psychological Screening Policy**—The Budget includes \$188,000 (\$100,000 General Fund) and 4 positions to provide statewide consultation and direction on medical and psychological pre-employment screening.

* 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

•Administrative Funding Realignment—The Budget includes a reduction of \$575,000 in reimbursement authority for the phaseout of the Alternate Retirement Program. Additionally, proposed trailer bill language provides CalHR with direct transfer authority for its reimbursable programs.

DETAILED BUDGET ADJUSTMENTS

| | 2018-19* | | | 2019-20* | | |
|--|--------------|----------------|-----------|----------------|--------------|-------------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | |
| Workload Budget Change Proposals | | | | | | |
| • Statewide Human Resources Workload | \$- | \$- | - | \$419 | \$664 | 7.0 |
| • Statewide Medical and Psychological Screening Policy | - | - | - | 100 | 88 | 4.0 |
| • Administrative Funding Realignment | - | - | - | - | -575 | - |
| Totals, Workload Budget Change Proposals | \$- | \$- | - | \$519 | \$177 | 11.0 |
| Other Workload Budget Adjustments | | | | | | |
| • Other Post-Employment Benefit Adjustments | 41 | 179 | - | 41 | 179 | - |
| • Miscellaneous Baseline Adjustments | - | - | - | 1,256 | -1,256 | - |
| • Salary Adjustments | 257 | 933 | - | 257 | 933 | - |
| • Benefit Adjustments | 103 | 345 | - | 105 | 357 | - |
| • Retirement Rate Adjustments | 41 | 216 | - | 41 | 216 | - |
| Totals, Other Workload Budget Adjustments | \$442 | \$1,673 | - | \$1,700 | \$429 | - |
| Totals, Workload Budget Adjustments | \$442 | \$1,673 | - | \$2,219 | \$606 | 11.0 |
| Totals, Budget Adjustments | \$442 | \$1,673 | - | \$2,219 | \$606 | 11.0 |

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

* 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

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.

DETAILED EXPENDITURES BY PROGRAM

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|----------------|---|-----------------|-----------------|-----------------|
| | PROGRAM REQUIREMENTS | | | |
| 6200 | HUMAN RESOURCES MANAGEMENT | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$8,054 | \$10,473 | \$10,504 |
| 0367 | Indian Gaming Special Distribution Fund | 18 | 75 | 75 |
| 0995 | Reimbursements | 17,022 | 23,251 | 24,486 |
| 9740 | Central Service Cost Recovery Fund | 8,091 | 8,086 | 7,933 |
| | Totals, State Operations | \$33,185 | \$41,885 | \$42,998 |
| | PROGRAM REQUIREMENTS | | | |
| 6205 | LOCAL GOVERNMENT SERVICES | | | |
| | State Operations: | | | |
| 0995 | Reimbursements | 2,219 | 2,834 | 2,310 |
| | Totals, State Operations | \$2,219 | \$2,834 | \$2,310 |
| | PROGRAM REQUIREMENTS | | | |
| 6210 | BENEFITS ADMINISTRATION | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$106 | \$87 | \$87 |
| 0821 | Flexelect Benefit Fund | 802 | 1,389 | 1,389 |
| 0915 | Deferred Compensation Plan Fund | 14,001 | 15,681 | 15,681 |
| 0995 | Reimbursements | 9,444 | 11,536 | 10,960 |
| | Totals, State Operations | \$24,353 | \$28,693 | \$28,117 |
| | PROGRAM REQUIREMENTS | | | |
| 6215 | BENEFIT PAYMENTS | | | |
| | Unclassified: | | | |
| 0821 | Flexelect Benefit Fund | \$22,635 | \$26,319 | \$26,319 |
| 8008 | State Employees Pretax Parking Fund | 2,052 | 1,400 | 1,400 |
| 8049 | Vision Care Program for State Annuitants Fund | 18,706 | 8,784 | 8,784 |
| | Totals, Unclassified | \$43,393 | \$36,503 | \$36,503 |
| | PROGRAM REQUIREMENTS | | | |
| 9900 | ADMINISTRATION - TOTAL | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$- | \$5 | \$5 |
| 0995 | Reimbursements | 1,092 | 1,165 | 1,162 |
| | Totals, State Operations | \$1,092 | \$1,170 | \$1,167 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900100 | Administration | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$7,349 | \$8,674 | \$8,670 |
| 0995 | Reimbursements | 1,092 | 1,165 | 1,282 |

* 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

| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|-------------------------------------|------------------|------------------|------------------|
| | Totals, State Operations | \$8,441 | \$9,839 | \$9,952 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900200 | Administration - Distributed | | | |
| | State Operations: | | | |
| 0001 | General Fund | -\$7,349 | -\$8,669 | -\$8,665 |
| 0995 | Reimbursements | - | - | -120 |
| | Totals, State Operations | -\$7,349 | -\$8,669 | -\$8,785 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 60,849 | 74,582 | 74,592 |
| | Unclassified | 43,393 | 36,503 | 36,503 |
| | Totals, Expenditures | \$104,242 | \$111,085 | \$111,095 |

EXPENDITURES BY CATEGORY

| 1 State Operations | | | Positions | | | Expenditures | | |
|---|---|--|---------------------|--------------|-----------------|---------------------|-----------------|-----------------|
| | | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | | | |
| | Baseline Positions | | 258.0 | 278.0 | 282.0 | \$21,254 | \$23,307 | \$23,892 |
| | Other Adjustments | | 36.4 | - | 11.0 | 3,256 | 1,190 | 1,737 |
| | Net Totals, Salaries and Wages | | 294.4 | 278.0 | 293.0 | \$24,510 | \$24,497 | \$25,629 |
| | Staff Benefits | | - | - | - | 11,686 | 15,450 | 15,767 |
| | Totals, Personal Services | | 294.4 | 278.0 | 293.0 | \$36,196 | \$39,947 | \$41,396 |
| OPERATING EXPENSES AND EQUIPMENT | | | | | | \$24,399 | \$34,401 | \$32,962 |
| SPECIAL ITEMS OF EXPENSES | | | | | | 254 | 234 | 234 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | | | \$60,849 | \$74,582 | \$74,592 |
| 4 Unclassified | | | Expenditures | | | | | |
| | | | 2017-18* | | 2018-19* | | 2019-20* | |
| | Other Special Items of Expense | | \$43,393 | | \$36,503 | | \$36,503 | |
| | TOTALS, EXPENDITURES, ALL FUNDS (Unclassified) | | \$43,393 | | \$36,503 | | \$36,503 | |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|---|-----------------|-----------------|-----------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$8,160 | \$10,123 | \$10,596 |
| Allocation for Employee Compensation | - | 257 | - |
| Allocation for Other Post-Employment Benefits | - | 41 | - |
| Allocation for Staff Benefits | - | 103 | - |
| Section 3.60 Pension Contribution Adjustment | - | 41 | - |
| Totals Available | \$8,160 | \$10,565 | \$10,596 |
| TOTALS, EXPENDITURES | \$8,160 | \$10,565 | \$10,596 |
| 0367 Indian Gaming Special Distribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$18 | \$75 | \$75 |
| Totals Available | \$18 | \$75 | \$75 |

* 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

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|------------------|------------------|
| TOTALS, EXPENDITURES | \$18 | \$75 | \$75 |
| 0821 Flexelect Benefit Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$802 | \$1,387 | \$1,389 |
| Section 3.60 Pension Contribution Adjustment | - | 2 | - |
| Totals Available | \$802 | \$1,389 | \$1,389 |
| TOTALS, EXPENDITURES | \$802 | \$1,389 | \$1,389 |
| 0915 Deferred Compensation Plan Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$14,001 | \$15,486 | \$15,681 |
| Allocation for Employee Compensation | - | 106 | - |
| Allocation for Other Post-Employment Benefits | - | 22 | - |
| Allocation for Staff Benefits | - | 41 | - |
| Section 3.60 Pension Contribution Adjustment | - | 26 | - |
| Totals Available | \$14,001 | \$15,681 | \$15,681 |
| TOTALS, EXPENDITURES | \$14,001 | \$15,681 | \$15,681 |
| 0995 Reimbursements | | | |
| APPROPRIATIONS | | | |
| Reimbursements | \$29,777 | \$38,786 | \$38,918 |
| TOTALS, EXPENDITURES | \$29,777 | \$38,786 | \$38,918 |
| 9740 Central Service Cost Recovery Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$8,091 | \$7,664 | \$7,933 |
| Allocation for Employee Compensation | - | 246 | - |
| Allocation for Other Post-Employment Benefits | - | 36 | - |
| Allocation for Staff Benefits | - | 89 | - |
| Section 3.60 Pension Contribution Adjustment | - | 51 | - |
| Totals Available | \$8,091 | \$8,086 | \$7,933 |
| TOTALS, EXPENDITURES | \$8,091 | \$8,086 | \$7,933 |
| Total Expenditures, All Funds, (State Operations) | \$60,849 | \$74,582 | \$74,592 |
| 4 UNCLASSIFIED | 2017-18* | 2018-19* | 2019-20* |
| 0821 Flexelect Benefit Fund | | | |
| APPROPRIATIONS | | | |
| Government Code section 1156 (claims paid) | \$22,635 | \$26,319 | \$26,319 |
| Totals Available | \$22,635 | \$26,319 | \$26,319 |
| TOTALS, EXPENDITURES | \$22,635 | \$26,319 | \$26,319 |
| 8008 State Employees Pretax Parking Fund | | | |
| APPROPRIATIONS | | | |
| Government Code section 1156.1 | \$2,052 | \$1,400 | \$1,400 |
| Totals Available | \$2,052 | \$1,400 | \$1,400 |
| TOTALS, EXPENDITURES | \$2,052 | \$1,400 | \$1,400 |
| 8049 Vision Care Program for State Annuitants Fund | | | |
| APPROPRIATIONS | | | |
| Government Code section 22959.6 | \$18,706 | \$8,784 | \$8,784 |
| Totals Available | \$18,706 | \$8,784 | \$8,784 |
| TOTALS, EXPENDITURES | \$18,706 | \$8,784 | \$8,784 |
| Total Expenditures, All Funds, (Unclassified) | \$43,393 | \$36,503 | \$36,503 |
| TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified) | \$104,242 | \$111,085 | \$111,095 |

* 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**FUND CONDITION STATEMENTS**

| | 2017-18* | 2018-19* | 2019-20* |
|--|--------------|--------------|--------------|
| 0821 Flexelect Benefit Fund^N | | | |
| BEGINNING BALANCE | \$9,507 | \$8,421 | \$4,215 |
| Prior Year Adjustments | 1,805 | - | - |
| Adjusted Beginning Balance | \$11,312 | \$8,421 | \$4,215 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4129000 Other Fees and Licenses | 264 | 288 | 314 |
| 4163000 Investment Income - Surplus Money Investments | 147 | 160 | 174 |
| 4170900 Contributions to Fiduciary Funds | 20,235 | 23,265 | 25,475 |
| 4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons | 43 | 47 | 51 |
| Total Revenues, Transfers, and Other Adjustments | \$20,689 | \$23,760 | \$26,014 |
| Total Resources | \$32,001 | \$32,181 | \$30,229 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7501 Department of Human Resources (State Operations) | 802 | 1,389 | 1,389 |
| 7501 Department of Human Resources (Unclassified) | 22,635 | 26,319 | 26,319 |
| 8880 Financial Information System for California (State Operations) | 2 | - | - |
| 9892 Supplemental Pension Payments (State Operations) | - | 153 | - |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 141 | 105 | 134 |
| Total Expenditures and Expenditure Adjustments | \$23,580 | \$27,966 | \$27,842 |
| FUND BALANCE | \$8,421 | \$4,215 | \$2,387 |
| Reserve for economic uncertainties | 8,421 | 4,215 | 2,387 |
| 0915 Deferred Compensation Plan Fund^N | | | |
| BEGINNING BALANCE | \$12,705,886 | \$14,034,216 | \$15,175,172 |
| Prior Year Adjustments | 378 | - | - |
| Adjusted Beginning Balance | \$12,706,264 | \$14,034,216 | \$15,175,172 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4160450 Investment Income - External - Private Sector | 1,106,686 | 1,162,020 | 1,220,121 |
| 4163000 Income from Surplus Money Investments | 205 | 221 | 239 |
| 4170900 Contributions to Fiduciary Funds - Intrastate | 537,336 | 580,323 | 626,749 |
| 4172500 Other - External - Other | 13,031 | 14,073 | 15,199 |
| Total Revenues, Transfers, and Other Adjustments | \$1,657,258 | \$1,756,637 | \$1,862,308 |
| Total Resources | \$14,363,522 | \$15,790,853 | \$17,037,480 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7501 Department of Human Resources | | | |
| State Operations | 14,001 | 15,681 | 15,681 |
| Payments to Participants | 315,305 | 600,000 | 600,000 |
| Total Expenditures and Expenditure Adjustments | \$329,306 | \$615,681 | \$615,681 |
| FUND BALANCE | \$14,034,216 | \$15,175,172 | \$16,421,799 |
| Reserve for economic uncertainties | 14,034,216 | 15,175,172 | 16,421,799 |
| 8049 Vision Care Program for State Annuitants Fund^N | | | |
| BEGINNING BALANCE | \$2,383 | \$2,836 | \$13,683 |
| Prior Year Adjustments | 6 | - | - |
| Adjusted Beginning Balance | \$2,389 | \$2,836 | \$13,683 |
| 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.

7501 Department of Human Resources - Continued

| | 2017-18* | 2018-19* | 2019-20* |
|---|-----------------|-----------------|-----------------|
| 4129000 Other Fees and Licenses | 578 | 592 | 607 |
| 4163000 Investment Income - Surplus Money Investments | 25 | 25 | 25 |
| 4170900 Contributions to Fiduciary Funds | 18,550 | 19,014 | 19,489 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$19,153</u> | <u>\$19,631</u> | <u>\$20,121</u> |
| Total Resources | <u>\$21,542</u> | <u>\$22,467</u> | <u>\$33,804</u> |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7501 Department of Human Resources (Unclassified) | 18,706 | 8,784 | 8,784 |
| Total Expenditures and Expenditure Adjustments | <u>\$18,706</u> | <u>\$8,784</u> | <u>\$8,784</u> |
| FUND BALANCE | <u>\$2,836</u> | <u>\$13,683</u> | <u>\$25,020</u> |
| Reserve for economic uncertainties | 2,836 | 13,683 | 25,020 |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|---|------------------|--------------|--------------|---------------------|-----------------|-----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 258.0 | 278.0 | 282.0 | \$21,254 | \$23,307 | \$23,892 |
| Salary and Other Adjustments | 36.4 | - | - | 3,256 | 1,190 | 1,190 |
| Workload and Administrative Adjustments | | | | | | |
| Administrative Funding Realignment | | | | | | |
| Various | - | - | - | - | - | -77 |
| Statewide Human Resources Workload | | | | | | |
| Info Tech Spec I | - | - | 1.0 | - | - | 83 |
| Research Data Spec II | - | - | 1.0 | - | - | 85 |
| Staff Pers Program Analyst | - | - | 3.0 | - | - | 239 |
| Staff Svcs Mgr II (Supvry) | - | - | 2.0 | - | - | 175 |
| Statewide Medical and Psychological Screening Policy | | | | | | |
| Office Techn (Typing) | - | - | 1.0 | - | - | 42 |
| Psychologist | - | - | 2.0 | - | - | - |
| Staff Svcs Analyst (Gen) | - | - | 1.0 | - | - | - |
| TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS | <u>-</u> | <u>-</u> | <u>11.0</u> | <u>\$-</u> | <u>\$-</u> | <u>\$547</u> |
| Totals, Adjustments | <u>36.4</u> | <u>-</u> | <u>11.0</u> | <u>\$3,256</u> | <u>\$1,190</u> | <u>\$1,737</u> |
| TOTALS, SALARIES AND WAGES | <u>294.4</u> | <u>278.0</u> | <u>293.0</u> | <u>\$24,510</u> | <u>\$24,497</u> | <u>\$25,629</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

The Department of Technology is the central information technology (IT) organization for the State of California. The Department is responsible for the approval and oversight of statewide IT projects, statewide IT professional development, and provides centralized IT services to state and local governments, as well as non-governmental entities. The Department promulgates statewide IT security policies and procedures, and has responsibility over telecommunication and IT procurements.

3-YEAR EXPENDITURES AND POSITIONS

| | | Positions | | | Expenditures | | |
|--|------------------------------|--------------|--------------|--------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6230 | Department of Technology | 745.5 | 737.1 | 746.1 | \$336,133 | \$388,891 | \$401,949 |
| 9900100 | Administration | 127.9 | 131.6 | 131.6 | 17,667 | 21,311 | 21,317 |
| 9900200 | Administration - Distributed | - | - | - | -17,667 | -21,311 | -21,317 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 873.4 | 868.7 | 877.7 | \$336,133 | \$388,891 | \$401,949 |

| | | 2017-18* | 2018-19* | 2019-20* |
|--|------------------------------------|------------------|------------------|------------------|
| FUNDING | | | | |
| 0001 | General Fund | \$4,765 | \$4,919 | \$4,920 |
| 0995 | Reimbursements | - | 10 | 10 |
| 9730 | Technology Services Revolving Fund | 327,774 | 380,249 | 393,305 |
| 9740 | Central Service Cost Recovery Fund | 3,594 | 3,713 | 3,714 |
| TOTALS, EXPENDITURES, ALL FUNDS | | \$336,133 | \$388,891 | \$401,949 |

LEGAL CITATIONS AND AUTHORITY

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

MAJOR PROGRAM CHANGES

- The Budget includes \$1.4 million in redirected authority from the Technology Services Revolving Fund and 9.0 positions to augment the Security Operations Center (Center) staffing levels. These resources will be used to increase the number of cybersecurity activities the Center is engaged in and the number of security alerts the Center can respond to.

DETAILED BUDGET ADJUSTMENTS

| | | 2018-19* | | | 2019-20* | | |
|--|--|--------------|-----------------|-----------|--------------|---------------|------------|
| | | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | | |
| Workload Budget Change Proposals | | | | | | | |
| • Security Operations Center Capacity Increase | | \$- | \$- | - | \$- | \$- | 9.0 |
| Totals, Workload Budget Change Proposals | | \$- | \$- | - | \$- | \$- | 9.0 |
| Other Workload Budget Adjustments | | | | | | | |
| • Other Post-Employment Benefit Adjustments | | 24 | 1,030 | - | 24 | 1,030 | - |
| • Salary Adjustments | | 101 | 4,594 | - | 101 | 4,594 | - |
| • Retirement Rate Adjustments | | 25 | 837 | - | 25 | 837 | - |
| • Benefit Adjustments | | 1 | 53 | - | 2 | 91 | - |
| • Lease Revenue Debt Service Adjustment | | - | - | - | - | -12 | - |
| • Miscellaneous Baseline Adjustments | | - | -15,800 | - | - | -7,193 | - |
| Totals, Other Workload Budget Adjustments | | \$151 | \$-9,286 | - | \$152 | \$-653 | - |
| Totals, Workload Budget Adjustments | | \$151 | \$-9,286 | - | \$152 | \$-653 | 9.0 |
| Totals, Budget Adjustments | | \$151 | \$-9,286 | - | \$152 | \$-653 | 9.0 |

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

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

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

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

9900 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|-------------------------------------|------------------|------------------|------------------|
| | PROGRAM REQUIREMENTS | | | |
| 6230 | DEPARTMENT OF TECHNOLOGY | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$4,765 | \$4,919 | \$4,920 |
| 0995 | Reimbursements | - | 10 | 10 |
| 9730 | Technology Services Revolving Fund | 327,774 | 380,249 | 393,305 |
| 9740 | Central Service Cost Recovery Fund | 3,594 | 3,713 | 3,714 |
| | Totals, State Operations | \$336,133 | \$388,891 | \$401,949 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900100 | Administration | | | |
| | State Operations: | | | |
| 9730 | Technology Services Revolving Fund | \$17,667 | \$21,311 | \$21,317 |
| | Totals, State Operations | \$17,667 | \$21,311 | \$21,317 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900200 | Administration - Distributed | | | |
| | State Operations: | | | |
| 9730 | Technology Services Revolving Fund | -\$17,667 | -\$21,311 | -\$21,317 |
| | Totals, State Operations | -\$17,667 | -\$21,311 | -\$21,317 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 336,133 | 388,891 | 401,949 |
| | Totals, Expenditures | \$336,133 | \$388,891 | \$401,949 |

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.

7502 Department of Technology - Continued

| 1 State Operations | Positions | | | Expenditures | | |
|---|--------------|--------------|--------------|------------------|------------------|------------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 865.7 | 868.7 | 868.7 | \$78,142 | \$81,797 | \$81,797 |
| Other Adjustments | 7.7 | - | 9.0 | 4,224 | 3,432 | 3,432 |
| Net Totals, Salaries and Wages | 873.4 | 868.7 | 877.7 | \$82,366 | \$85,229 | \$85,229 |
| Staff Benefits | - | - | - | 39,969 | 44,054 | 44,093 |
| Totals, Personal Services | 873.4 | 868.7 | 877.7 | \$122,335 | \$129,283 | \$129,322 |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$213,798 | \$259,608 | \$272,627 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$336,133 | \$388,891 | \$401,949 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|------------------|------------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$4,765 | \$4,768 | \$4,920 |
| Allocation for Employee Compensation | - | 101 | - |
| Allocation for Other Post-Employment Benefits | - | 24 | - |
| Allocation for Staff Benefits | - | 1 | - |
| Section 3.60 Pension Contribution Adjustment | - | 25 | - |
| TOTALS, EXPENDITURES | \$4,765 | \$4,919 | \$4,920 |
| 0995 Reimbursements | | | |
| APPROPRIATIONS | | | |
| Reimbursements | - | \$10 | \$10 |
| TOTALS, EXPENDITURES | - | \$10 | \$10 |
| 9730 Technology Services Revolving Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$324,766 | \$386,642 | \$390,308 |
| Allocation for Employee Compensation | - | 4,517 | - |
| Allocation for Other Post-Employment Benefits | - | 1,012 | - |
| Allocation for Staff Benefits | - | 52 | - |
| Capacity Adjustment | - | -15,800 | - |
| Section 3.60 Pension Contribution Adjustment | - | 817 | - |
| 003 Budget Act appropriation | 3,008 | 3,009 | 2,997 |
| Totals Available | \$327,774 | \$380,249 | \$393,305 |
| TOTALS, EXPENDITURES | \$327,774 | \$380,249 | \$393,305 |
| 9740 Central Service Cost Recovery Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$3,594 | \$3,597 | \$3,714 |
| Allocation for Employee Compensation | - | 77 | - |
| Allocation for Other Post-Employment Benefits | - | 18 | - |
| Allocation for Staff Benefits | - | 1 | - |
| Section 3.60 Pension Contribution Adjustment | - | 20 | - |
| TOTALS, EXPENDITURES | \$3,594 | \$3,713 | \$3,714 |
| Total Expenditures, All Funds, (State Operations) | \$336,133 | \$388,891 | \$401,949 |

* 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**CHANGES IN AUTHORIZED POSITIONS**

| | Positions | | | Expenditures | | |
|--|------------------|----------------|----------------|---------------------|-----------------|-----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 865.7 | 868.7 | 868.7 | \$78,142 | \$81,797 | \$81,797 |
| Salary and Other Adjustments | 7.7 | - | - | 4,224 | 3,432 | 3,432 |
| Workload and Administrative Adjustments | | | | | | |
| Security Operations Center Capacity Increase | | | | | | |
| Various | - | - | 9.0 | - | - | - |
| TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS | - | - | 9.0 | \$- | \$- | \$- |
| Totals, Adjustments | 7.7 | - | 9.0 | \$4,224 | \$3,432 | \$3,432 |
| TOTALS, SALARIES AND WAGES | 873.4 | 868.7 | 877.7 | \$82,366 | \$85,229 | \$85,229 |

* 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

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 | | |
|--|-------------|-------------|-----------------|-----------------|-----------------|-----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6270010 Merit Oversight | 20.4 | 25.3 | 25.3 | \$3,718 | \$4,777 | \$4,669 |
| 6270019 Appeals | 40.4 | 38.3 | 38.3 | 7,845 | 8,543 | 8,544 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | 60.8 | 63.6 | 63.6 | \$11,563 | \$13,320 | \$13,213 |
| FUNDING | | | | | | |
| | | | 2017-18* | 2018-19* | 2019-20* | |
| 0001 General Fund | | | \$1,208 | \$1,607 | \$2,488 | |
| 0995 Reimbursements | | | 9,367 | 10,485 | 8,845 | |
| 9740 Central Service Cost Recovery Fund | | | 988 | 1,228 | 1,880 | |
| TOTALS, EXPENDITURES, ALL FUNDS | | | \$11,563 | \$13,320 | \$13,213 | |

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

| | 2018-19* | | | 2019-20* | | |
|--|--------------|--------------|-----------|--------------|---------------|-----------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | |
| Workload Budget Change Proposals | | | | | | |
| • Compliance Review Unit - Funding Realignment | \$- | \$- | - | \$911 | \$-911 | - |
| Totals, Workload Budget Change Proposals | \$- | \$- | - | \$911 | \$-911 | - |
| Other Workload Budget Adjustments | | | | | | |
| • Other Post-Employment Benefit Adjustments | 9 | 61 | - | 9 | 61 | - |
| • Salary Adjustments | 37 | 248 | - | 37 | 248 | - |
| • Benefit Adjustments | 12 | 90 | - | 13 | 92 | - |
| • Retirement Rate Adjustments | 10 | 60 | - | 10 | 60 | - |
| • Miscellaneous Baseline Adjustments | - | - | - | 6 | -6 | - |
| Totals, Other Workload Budget Adjustments | \$68 | \$459 | - | \$75 | \$455 | - |
| Totals, Workload Budget Adjustments | \$68 | \$459 | - | \$986 | \$-456 | - |
| Totals, Budget Adjustments | \$68 | \$459 | - | \$986 | \$-456 | - |

PROGRAM DESCRIPTIONS

6270 - MERIT OVERSIGHT

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

* 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**DETAILED EXPENDITURES BY PROGRAM**

| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|------------------------------------|-----------------|-----------------|-----------------|
| | PROGRAM REQUIREMENTS | | | |
| 6270 | MERIT SYSTEM ADMINISTRATION | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$1,208 | \$1,607 | \$2,488 |
| 0995 | Reimbursements | 9,367 | 10,485 | 8,845 |
| 9740 | Central Service Cost Recovery Fund | 988 | 1,228 | 1,880 |
| | Totals, State Operations | \$11,563 | \$13,320 | \$13,213 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6270010 | Merit Oversight | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$1,208 | \$1,607 | \$2,488 |
| 0995 | Reimbursements | 1,522 | 1,942 | 301 |
| 9740 | Central Service Cost Recovery Fund | 988 | 1,228 | 1,880 |
| | Totals, State Operations | \$3,718 | \$4,777 | \$4,669 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6270019 | Appeals | | | |
| | State Operations: | | | |
| 0995 | Reimbursements | 7,845 | 8,543 | 8,544 |
| | Totals, State Operations | \$7,845 | \$8,543 | \$8,544 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 11,563 | 13,320 | 13,213 |
| | Totals, Expenditures | \$11,563 | \$13,320 | \$13,213 |

EXPENDITURES BY CATEGORY

| 1 State Operations | Positions | | | Expenditures | | |
|---|-------------|-------------|-------------|-----------------|-----------------|-----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 58.6 | 63.6 | 63.6 | \$5,735 | \$6,303 | \$6,303 |
| Other Adjustments | 2.2 | - | - | 476 | 285 | 285 |
| Net Totals, Salaries and Wages | 60.8 | 63.6 | 63.6 | \$6,211 | \$6,588 | \$6,588 |
| Staff Benefits | - | - | - | 3,107 | 3,502 | 3,495 |
| Totals, Personal Services | 60.8 | 63.6 | 63.6 | \$9,318 | \$10,090 | \$10,083 |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$2,245 | \$3,230 | \$3,130 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$11,563 | \$13,320 | \$13,213 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|---|----------|----------|----------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$1,208 | \$1,539 | \$2,488 |
| Allocation for Employee Compensation | - | 37 | - |
| Allocation for Other Post-Employment Benefits | - | 9 | - |
| Allocation for Staff Benefits | - | 12 | - |
| Section 3.60 Pension Contribution Adjustment | - | 10 | - |

* 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

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| Totals Available | \$1,208 | \$1,607 | \$2,488 |
| TOTALS, EXPENDITURES | \$1,208 | \$1,607 | \$2,488 |
| 0995 Reimbursements | | | |
| APPROPRIATIONS | | | |
| Reimbursements | \$9,367 | \$10,485 | \$8,845 |
| TOTALS, EXPENDITURES | \$9,367 | \$10,485 | \$8,845 |
| 9740 Central Service Cost Recovery Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$988 | \$1,172 | \$1,880 |
| Allocation for Employee Compensation | - | 29 | - |
| Allocation for Other Post-Employment Benefits | - | 9 | - |
| Allocation for Staff Benefits | - | 11 | - |
| Section 3.60 Pension Contribution Adjustment | - | 7 | - |
| Totals Available | \$988 | \$1,228 | \$1,880 |
| TOTALS, EXPENDITURES | \$988 | \$1,228 | \$1,880 |
| Total Expenditures, All Funds, (State Operations) | \$11,563 | \$13,320 | \$13,213 |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|-------------------------------------|------------------|----------------|----------------|---------------------|-----------------|-----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 58.6 | 63.6 | 63.6 | \$5,735 | \$6,303 | \$6,303 |
| Salary and Other Adjustments | 2.2 | - | - | 476 | 285 | 285 |
| Totals, Adjustments | 2.2 | - | - | \$476 | \$285 | \$285 |
| TOTALS, SALARIES AND WAGES | 60.8 | 63.6 | 63.6 | \$6,211 | \$6,588 | \$6,588 |

* 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

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

3-YEAR EXPENDITURES AND POSITIONS

| | | Positions | | | Expenditures | | |
|--|--|----------------|----------------|----------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6275025 | County Assessment Standards Program | 14.9 | 4.8 | 5.7 | \$2,784 | \$2,631 | \$2,775 |
| 6275050 | State-Assessed Property Program | 17.0 | 3.3 | 3.7 | 3,051 | 4,513 | 4,687 |
| 6275075 | Timber Tax Program | 12.7 | 11.0 | 11.0 | 1,556 | 2,038 | 2,263 |
| 6275100 | Sales and Use Tax Program | 3,370.0 | 3,312.1 | 3,303.1 | 462,485 | 567,991 | 529,792 |
| 6275125 | Hazardous Substances Tax Program | 36.7 | 39.6 | 39.6 | 4,580 | 5,908 | 5,879 |
| 6275150 | Alcoholic Beverage Tax Program | 21.1 | 18.9 | 18.9 | 2,845 | 3,391 | 3,153 |
| 6275175 | Tire Recycling Fee Program | 16.3 | 15.3 | 15.3 | 1,902 | 2,129 | 2,092 |
| 6275200 | Cigarette and Tobacco Products Tax Program | 88.5 | 128.0 | 125.3 | 21,496 | 31,440 | 36,859 |
| 6275225 | Cigarette and Tobacco Products Licensing Program | 70.7 | 65.7 | 65.7 | 9,532 | 10,981 | 11,002 |
| 6275250 | Transportation Fund Tax Program | 177.0 | 140.1 | 140.0 | 27,561 | 34,635 | 30,451 |
| 6275275 | Occupational Lead Poisoning Prevention Fee Program | 7.6 | 7.0 | 7.0 | 872 | 930 | 931 |
| 6275300 | Integrated Waste Management Program | 2.7 | 4.3 | 4.3 | 400 | 632 | 599 |
| 6275325 | Underground Storage Tank Fee Program | 31.5 | 24.9 | 25.0 | 4,264 | 4,288 | 4,199 |
| 6275350 | Oil Spill Prevention Program | 1.8 | 1.3 | 1.3 | 291 | 382 | 345 |
| 6275375 | Energy Resources Surcharge Program | 2.2 | 2.0 | 2.0 | 317 | 393 | 342 |
| 6275400 | Annual Water Rights Fee Program | 4.8 | 4.1 | 4.1 | 540 | 539 | 528 |
| 6275425 | Childhood Lead Poisoning Prevention Fee Program | 1.2 | 4.3 | 4.3 | 197 | 581 | 566 |
| 6275450 | Marine Invasive Species Program | 2.6 | 3.3 | 3.3 | 347 | 545 | 541 |
| 6275475 | Fire Prevention Fee Program | 20.9 | - | - | 2,322 | - | - |
| 6275500 | Emergency Telephone Users Surcharge Program | 7.1 | 11.1 | 11.0 | 1,069 | 1,743 | 1,686 |
| 6275525 | E-Waste Recycling Fee Program | 26.9 | 30.5 | 30.6 | 3,867 | 5,237 | 5,194 |
| 6275550 | Lumber Fee Program | 2.8 | 12.3 | 12.5 | 856 | 1,279 | 1,271 |
| 6275575 | Insurance Tax Program | 1.6 | 1.8 | 1.8 | 266 | 354 | 355 |
| 6275600 | Natural Gas Surcharge Program | 4.1 | 3.8 | 3.7 | 692 | 1,166 | 1,105 |
| 6275625 | Appeals from Other Governmental Programs | 12.3 | - | - | 2,406 | - | - |
| 6275650 | Prepaid Mobile Telephony Program | 2.8 | 15.8 | 6.2 | 1,261 | 2,285 | 1,065 |
| 6275675 | Regional Railroad Accident Preparedness and Immediate Response Program | 0.9 | - | - | 123 | - | - |
| 6275700 | Lead-Acid Battery Cleanup Fee Program | 5.3 | 8.4 | 9.8 | 627 | 1,447 | 1,440 |
| 6275725 | Cannabis Taxes Program | 10.4 | 15.8 | 29.6 | 3,284 | 5,019 | 7,557 |
| 9900100 | Administration | 0.1 | 373.9 | 372.9 | 57,055 | 66,265 | 65,925 |
| 9900200 | Administration - Distributed | - | - | - | -56,950 | -65,848 | -65,508 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 3,974.5 | 4,263.4 | 4,257.7 | \$561,898 | \$692,894 | \$657,094 |
| FUNDING | | | | | 2017-18* | 2018-19* | 2019-20* |
| 0001 | General Fund | | | | \$286,904 | \$368,632 | \$344,076 |
| 0004 | Breast Cancer Fund | | | | 460 | 622 | 607 |
| 0022 | State Emergency Telephone Number Account | | | | 1,069 | 1,743 | 1,686 |
| 0061 | Motor Vehicle Fuel Account, Transportation Tax Fund | | | | 27,522 | 34,374 | 30,208 |
| 0070 | Occupational Lead Poisoning Prevention Account | | | | 872 | 930 | 931 |
| 0080 | Childhood Lead Poisoning Prevention Fund | | | | 197 | 581 | 566 |

* 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

| FUNDING | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|------------------|------------------|
| 0230 Cigarette and Tobacco Products Surtax Fund | 4,921 | 7,682 | 7,496 |
| 0320 Oil Spill Prevention and Administration Fund | 291 | 382 | 345 |
| 0387 Integrated Waste Management Account, Integrated Waste Management Fund | 400 | 632 | 599 |
| 0439 Underground Storage Tank Cleanup Fund | 3,918 | 4,288 | 4,199 |
| 0465 Energy Resources Programs Account | 317 | 393 | 342 |
| 0623 California Children and Families First Trust Fund | 9,809 | 13,155 | 12,776 |
| 0890 Federal Trust Fund | 39 | 261 | 243 |
| 0965 Timber Tax Fund | 1,556 | 2,038 | 2,263 |
| 0995 Reimbursements | 199,580 | 223,532 | 209,928 |
| 3015 Gas Consumption Surcharge Fund | 692 | 1,166 | 1,105 |
| 3058 Water Rights Fund | 498 | 539 | 528 |
| 3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund | 3,867 | 5,237 | 5,194 |
| 3067 Cigarette and Tobacco Products Compliance Fund | 7,903 | 10,981 | 11,002 |
| 3212 Timber Regulation and Forest Restoration Fund | 856 | 1,279 | 1,271 |
| 3251 Prepaid Mobile Telephony Services Surcharge Fund | 1,023 | 1,637 | - |
| 3260 Regional Railroad Accident Preparedness and Immediate Response Fund | 123 | - | - |
| 3270 Local Charges for Prepaid Mobile Telephony Service Fund | 238 | 648 | 1,065 |
| 3288 Cannabis Control Fund | 3,284 | - | - |
| 3301 Lead-Acid Battery Cleanup Fund | 627 | 1,447 | 1,440 |
| 3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | 677 | 1,327 | 1,406 |
| 3308 Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | 4,255 | - | - |
| 3314 California Cannabis Tax Fund | - | 4,837 | - |
| 3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | - | 4,551 | 10,499 |
| 3333 Cannabis Tax Fund - Department of Tax and Fee Administration | - | - | 7,319 |
| TOTALS, EXPENDITURES, ALL FUNDS | \$561,898 | \$692,894 | \$657,094 |

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

6275125-Hazardous Substances Tax Program:

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

6275150-Alcoholic Beverage Tax Program:

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

6275175-Tire Recycling Fee Program:

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

6275200-Cigarette and Tobacco Products Tax Program:

Federal laws relating to collection of state cigarette tax: 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 43001-43651; Health and Safety Code sections 105185-105197.

6275300-Integrated Waste Management Program:

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

6275325-Underground Storage Tank Fee Program:

Revenue and Taxation Code sections 50101-50162, and Health and Safety Code sections 25280-25299.99.3.

6275350-Oil Spill Prevention Program:

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

6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code sections 40001-40216.

6275400-Annual Water Rights Fee Program:

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

6275425-Childhood Lead Poisoning Prevention Fee Program:

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

6275450-Marine Invasive Species Fee Program:

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

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code sections 41001-41176.

6275525-E-Waste Recycling Fee Program:

Health and Safety Code sections 25214.9-25214.10.2, Public Resource Code sections 41516 and 42460-42486, and Revenue

* 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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and Taxation Code sections 55001-55381.

6275550-Lumber Fee Program:

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

6275575-Insurance Tax Program:

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

6275600-Natural Gas Surcharge Program:

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

6275650-Prepaid Mobile Telephony Services Surcharge Program:

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

6275675-Regional Railroad Accident Preparedness and Immediate Response Program:

Government Code sections 8574.30-8574.48, and Revenue and Taxation Code sections 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 26000-26211, Revenue and Taxation Code sections 34010-34021.5 and 55001-55381.

DETAILED BUDGET ADJUSTMENTS

| | 2018-19* | | | 2019-20* | | |
|--|--------------|-------------|-----------|-----------------|-----------------|------------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | |
| Workload Budget Change Proposals | | | | | | |
| • Centralized Revenue Opportunity System | \$- | \$- | - | \$13,739 | \$10,787 | -7.0 |
| • Information Technology Classification Consolidation | - | - | - | 782 | 634 | - |
| • Office of Tax Appeals Workload | - | - | - | 660 | 380 | 1.0 |
| • Settlement Program Workload | - | - | - | 643 | 374 | 6.0 |
| • Relinquished Resources for Prepaid Mobile Telephony Services Surcharge Program | - | - | - | - | -966 | -7.1 |
| • Redirected Vacancies for Accounting Workload, Per Provision 1 | - | - | - | -11 | 106 | - |
| • Implementation of Cannabis Tax Regulation | - | - | - | -41 | 2,899 | 13.9 |
| • Tax Appeals Assistance Program | - | - | - | -215 | - | -1.0 |
| Totals, Workload Budget Change Proposals | \$- | \$- | - | \$15,557 | \$14,214 | 5.8 |
| Other Workload Budget Adjustments | | | | | | |
| • Other Post-Employment Benefit Adjustments | 2,167 | 1,745 | - | 2,164 | 1,742 | - |
| • Salary Adjustments | 8,250 | 6,650 | - | 8,237 | 6,639 | - |
| • Benefit Adjustments | 3,176 | 2,565 | - | 3,261 | 2,627 | - |
| • Retirement Rate Adjustments | 1,714 | 1,382 | - | 1,714 | 1,382 | - |
| • SWCAP | - | - | - | - | -2 | - |
| • Miscellaneous Baseline Adjustments | -792 | - | -5.0 | -17,839 | -7,020 | -5.0 |

* 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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| | 2018-19* | | | 2019-20* | | |
|--|-----------------|-----------------|-------------|-----------------|-----------------|-------------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Totals, Other Workload Budget Adjustments | \$14,515 | \$12,342 | -5.0 | \$-2,463 | \$5,368 | -5.0 |
| Totals, Workload Budget Adjustments | \$14,515 | \$12,342 | -5.0 | \$13,094 | \$19,582 | 0.8 |
| Totals, Budget Adjustments | \$14,515 | \$12,342 | -5.0 | \$13,094 | \$19,582 | 0.8 |

PROGRAM DESCRIPTIONS**6275025 - COUNTY ASSESSMENT STANDARDS PROGRAM**

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

6275050 - STATE-ASSESSED PROPERTY PROGRAM

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

6275075 - TIMBER TAX PROGRAM

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

6275100 - SALES AND USE TAX PROGRAM

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

6275125 - HAZARDOUS SUBSTANCES TAX PROGRAM

These programs provide revenue for the Hazardous Waste Control Account (HWCA) and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances (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 DTS: Disposal Fee (HWCA), Generator Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Facility Fee (HWCA), 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 administer this program.

6275175 - TIRE RECYCLING FEE PROGRAM

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

6275200 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

This program provides revenue for the Cigarette Tax Fund, Cigarette and Tobacco Products Surtax Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that all cigarette and

* 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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tobacco products tax revenues are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting errors in reporting, and promptly collecting amounts determined to be due and economically recoverable.

6275225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

This program provides revenue for the Cigarette and Tobacco Products Compliance Fund, which is used to implement, enforce, and administer the provisions of the California Cigarette and Tobacco Licensing Act. The purpose of the Act is to reduce tax evasion, smuggling, and counterfeiting of cigarette and tobacco products and stamps. It requires statewide licensing of all distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products.

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 (IFTA), the CDTFA registers interstate truckers whose base state is California. Revenues from this program are used to construct and maintain public roads and mass transit systems, airports and waterways.

6275275 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

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

6275300 - INTEGRATED WASTE MANAGEMENT PROGRAM

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

6275325 - UNDERGROUND STORAGE TANK FEE PROGRAM

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

6275350 - OIL SPILL PREVENTION PROGRAM

This program provides revenue to the Department of Fish and Wildlife, which is deposited into the Oil Spill Prevention and Administration Fund. Fees are collected on crude oil and petroleum products received in California refineries and marine terminals. The prevention and administration fees provide funding to implement oil spill prevention programs to implement, install, and maintain emergency programs, equipment, and facilities to respond to, contain, and cleanup oil spills, and to fund the Oiled Wildlife Care Network.

6275375 - ENERGY RESOURCES SURCHARGE PROGRAM

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

6275400 - ANNUAL WATER RIGHTS FEE PROGRAM

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

6275425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Childhood Lead Poisoning Prevention Fund. The fee funds the Childhood Lead Poisoning Prevention Program, administered by the California Department of Public Health (CDPH), Childhood Lead Poisoning

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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 and was previously referred to as the Ballast Water Management Program. The fees provide funding to the California State Lands Commission (SLC) Marine Invasive Species Program established to prevent or minimize the introduction and spread of non-indigenous aquatic species into California waters. Owners or operators of qualifying vessels carrying, or capable of 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. Revenue generated by this program funds the State's "911" emergency telephone system by administering a surcharge on customers of intrastate telephone and Voice over Internet Protocol (VoIP) communication services.

6275525 - E-WASTE RECYCLING FEE PROGRAM

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

6275550 - LUMBER FEE PROGRAM

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

6275575 - INSURANCE TAX PROGRAM

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

6275600 - NATURAL GAS SURCHARGE PROGRAM

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

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.

6275675 - REGIONAL RAILROAD ACCIDENT PREPAREDNESS AND IMMEDIATE RESPONSE PROGRAM

This program would provide revenue to the Governor's Office of Emergency Services, to prepare for and provide immediate onsite response related to a large-scale release of hazardous materials from a rail car or a railroad accident involving a rail car. The revenues are to be deposited into the Regional Railroad Accident Preparedness and Immediate Response Fund. Fees are to be collected from owners of the top 25 most hazardous material commodities transported by rail car within California. The fee would provide funding to pay for the planning, developing, support, and maintenance of various aspects of regional, state, and local emergency response programs, teams, specialized equipment, supplies, and training to prepare for such an occurrence. This program has not started due to litigation.

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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 and consumers are subject to the fees. The CDTFA administers the program in partnership with the California Department of Toxic Substances Control.

6275725 - CANNABIS TAXES PROGRAM

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

9900 - 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>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|-------------|---|-----------------|-----------------|-----------------|
| | PROGRAM REQUIREMENTS | | | |
| 6275 | ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$286,904 | \$368,632 | \$344,076 |
| 0004 | Breast Cancer Fund | 460 | 622 | 607 |
| 0022 | State Emergency Telephone Number Account | 1,069 | 1,743 | 1,686 |
| 0061 | Motor Vehicle Fuel Account, Transportation Tax Fund | 27,522 | 34,374 | 30,208 |
| 0070 | Occupational Lead Poisoning Prevention Account | 872 | 930 | 931 |
| 0080 | Childhood Lead Poisoning Prevention Fund | 197 | 581 | 566 |
| 0230 | Cigarette and Tobacco Products Surtax Fund | 4,921 | 7,682 | 7,496 |
| 0320 | Oil Spill Prevention and Administration Fund | 291 | 382 | 345 |
| 0387 | Integrated Waste Management Account, Integrated Waste Management Fund | 400 | 632 | 599 |
| 0439 | Underground Storage Tank Cleanup Fund | 3,918 | 4,288 | 4,199 |
| 0465 | Energy Resources Programs Account | 317 | 393 | 342 |
| 0623 | California Children and Families First Trust Fund | 9,809 | 13,155 | 12,776 |
| 0890 | Federal Trust Fund | 39 | 261 | 243 |
| 0965 | Timber Tax Fund | 1,556 | 2,038 | 2,263 |
| 0995 | Reimbursements | 199,475 | 223,115 | 209,511 |
| 3015 | Gas Consumption Surcharge Fund | 692 | 1,166 | 1,105 |
| 3058 | Water Rights Fund | 498 | 539 | 528 |
| 3065 | Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund | 3,867 | 5,237 | 5,194 |
| 3067 | Cigarette and Tobacco Products Compliance Fund | 7,903 | 10,981 | 11,002 |
| 3212 | Timber Regulation and Forest Restoration Fund | 856 | 1,279 | 1,271 |
| 3251 | Prepaid Mobile Telephony Services Surcharge Fund | 1,023 | 1,637 | - |
| 3260 | Regional Railroad Accident Preparedness and Immediate Response Fund | 123 | - | - |
| 3270 | Local Charges for Prepaid Mobile Telephony Service Fund | 238 | 648 | 1,065 |

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| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|----------------|---|------------------|------------------|------------------|
| 3288 | Cannabis Control Fund | 3,284 | - | - |
| 3301 | Lead-Acid Battery Cleanup Fund | 627 | 1,447 | 1,440 |
| 3304 | California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | 677 | 1,327 | 1,406 |
| 3308 | Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | 4,255 | - | - |
| 3314 | California Cannabis Tax Fund | - | 4,837 | - |
| 3319 | Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | - | 4,551 | 10,499 |
| 3333 | Cannabis Tax Fund - Department of Tax and Fee Administration | - | - | 7,319 |
| | Totals, State Operations | \$561,793 | \$692,477 | \$656,677 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275025 | County Assessment Standards Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$2,784 | \$2,631 | \$2,775 |
| | Totals, State Operations | \$2,784 | \$2,631 | \$2,775 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275050 | State-Assessed Property Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$3,051 | \$4,513 | \$4,687 |
| | Totals, State Operations | \$3,051 | \$4,513 | \$4,687 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275075 | Timber Tax Program | | | |
| | State Operations: | | | |
| 0965 | Timber Tax Fund | \$1,556 | \$2,038 | \$2,263 |
| | Totals, State Operations | \$1,556 | \$2,038 | \$2,263 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275100 | Sales and Use Tax Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$269,772 | \$353,640 | \$329,031 |
| 0995 | Reimbursements | 192,713 | 214,351 | 200,761 |
| | Totals, State Operations | \$462,485 | \$567,991 | \$529,792 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275125 | Hazardous Substances Tax Program | | | |
| | State Operations: | | | |
| 0995 | Reimbursements | 4,580 | 5,908 | 5,879 |
| | Totals, State Operations | \$4,580 | \$5,908 | \$5,879 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275150 | Alcoholic Beverage Tax Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$2,845 | \$3,391 | \$3,153 |
| | Totals, State Operations | \$2,845 | \$3,391 | \$3,153 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275175 | Tire Recycling Fee Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$67 | \$- | \$- |
| 0995 | Reimbursements | 1,835 | 2,129 | 2,092 |
| | Totals, State Operations | \$1,902 | \$2,129 | \$2,092 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275200 | Cigarette and Tobacco Products Tax Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$2,796 | \$4,103 | \$4,075 |

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| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|---|-----------------|-----------------|-----------------|
| 0004 | Breast Cancer Fund | 422 | 622 | 607 |
| 0230 | Cigarette and Tobacco Products Surtax Fund | 4,456 | 7,682 | 7,496 |
| 0623 | California Children and Families First Trust Fund | 8,890 | 13,155 | 12,776 |
| 3304 | California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | 677 | 1,327 | 1,406 |
| 3308 | Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | 4,255 | - | - |
| 3319 | Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | - | 4,551 | 10,499 |
| | Totals, State Operations | \$21,496 | \$31,440 | \$36,859 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275225 | Cigarette and Tobacco Products Licensing Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$207 | \$- | \$- |
| 0004 | Breast Cancer Fund | 38 | - | - |
| 0230 | Cigarette and Tobacco Products Surtax Fund | 465 | - | - |
| 0623 | California Children and Families First Trust Fund | 919 | - | - |
| 3067 | Cigarette and Tobacco Products Compliance Fund | 7,903 | 10,981 | 11,002 |
| | Totals, State Operations | \$9,532 | \$10,981 | \$11,002 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275250 | Transportation Fund Tax Program | | | |
| | State Operations: | | | |
| 0061 | Motor Vehicle Fuel Account, Transportation Tax Fund | \$27,522 | \$34,374 | \$30,208 |
| 0890 | Federal Trust Fund | 39 | 261 | 243 |
| | Totals, State Operations | \$27,561 | \$34,635 | \$30,451 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275275 | Occupational Lead Poisoning Prevention Fee Program | | | |
| | State Operations: | | | |
| 0070 | Occupational Lead Poisoning Prevention Account | \$872 | \$930 | \$931 |
| | Totals, State Operations | \$872 | \$930 | \$931 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275300 | Integrated Waste Management Program | | | |
| | State Operations: | | | |
| 0387 | Integrated Waste Management Account, Integrated Waste Management Fund | \$400 | \$632 | \$599 |
| | Totals, State Operations | \$400 | \$632 | \$599 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275325 | Underground Storage Tank Fee Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$346 | \$- | \$- |
| 0439 | Underground Storage Tank Cleanup Fund | 3,918 | 4,288 | 4,199 |
| | Totals, State Operations | \$4,264 | \$4,288 | \$4,199 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275350 | Oil Spill Prevention Program | | | |
| | State Operations: | | | |
| 0320 | Oil Spill Prevention and Administration Fund | \$291 | \$382 | \$345 |
| | Totals, State Operations | \$291 | \$382 | \$345 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275375 | Energy Resources Surcharge Program | | | |
| | State Operations: | | | |
| 0465 | Energy Resources Programs Account | 317 | 393 | 342 |
| | Totals, State Operations | \$317 | \$393 | \$342 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275400 | Annual Water Rights Fee Program | | | |

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7600 California Department of Tax and Fee Administration - Continued

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|----------------|---|-----------------|-----------------|-----------------|
| | State Operations: | | | |
| 0001 | General Fund | \$42 | \$- | \$- |
| 3058 | Water Rights Fund | 498 | 539 | 528 |
| | Totals, State Operations | \$540 | \$539 | \$528 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275425 | Childhood Lead Poisoning Prevention Fee Program | | | |
| | State Operations: | | | |
| 0080 | Childhood Lead Poisoning Prevention Fund | \$197 | \$581 | \$566 |
| | Totals, State Operations | \$197 | \$581 | \$566 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275450 | Marine Invasive Species Program | | | |
| | State Operations: | | | |
| 0995 | Reimbursements | 347 | 545 | 541 |
| | Totals, State Operations | \$347 | \$545 | \$541 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275475 | Fire Prevention Fee Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$2,322 | \$- | \$- |
| | Totals, State Operations | \$2,322 | \$- | \$- |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275500 | Emergency Telephone Users Surcharge Program | | | |
| | State Operations: | | | |
| 0022 | State Emergency Telephone Number Account | \$1,069 | \$1,743 | \$1,686 |
| | Totals, State Operations | \$1,069 | \$1,743 | \$1,686 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275525 | E-Waste Recycling Fee Program | | | |
| | State Operations: | | | |
| 3065 | Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund | \$3,867 | \$5,237 | \$5,194 |
| | Totals, State Operations | \$3,867 | \$5,237 | \$5,194 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275550 | Lumber Fee Program | | | |
| | State Operations: | | | |
| 3212 | Timber Regulation and Forest Restoration Fund | \$856 | \$1,279 | \$1,271 |
| | Totals, State Operations | \$856 | \$1,279 | \$1,271 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275575 | Insurance Tax Program | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$266 | \$354 | \$355 |
| | Totals, State Operations | \$266 | \$354 | \$355 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275600 | Natural Gas Surcharge Program | | | |
| | State Operations: | | | |
| 3015 | Gas Consumption Surcharge Fund | \$692 | \$1,166 | \$1,105 |
| | Totals, State Operations | \$692 | \$1,166 | \$1,105 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275625 | Appeals from Other Governmental Programs | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$2,406 | \$- | \$- |
| | Totals, State Operations | \$2,406 | \$- | \$- |
| | SUBPROGRAM REQUIREMENTS | | | |

* 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

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|----------------|---|------------------|------------------|------------------|
| 6275650 | Prepaid Mobile Telephony Program | | | |
| | State Operations: | | | |
| 3251 | Prepaid Mobile Telephony Services Surcharge Fund | \$1,023 | \$1,637 | \$- |
| 3270 | Local Charges for Prepaid Mobile Telephony Service Fund | 238 | 648 | 1,065 |
| | Totals, State Operations | \$1,261 | \$2,285 | \$1,065 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275675 | Regional Railroad Accident Preparedness and Immediate Response Program | | | |
| | State Operations: | | | |
| 3260 | Regional Railroad Accident Preparedness and Immediate Response Fund | \$123 | \$ - | \$- |
| | Totals, State Operations | \$123 | \$- | \$- |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275700 | Lead-Acid Battery Cleanup Fee Program | | | |
| | State Operations: | | | |
| 3301 | Lead-Acid Battery Cleanup Fund | \$627 | \$1,447 | \$1,440 |
| | Totals, State Operations | \$627 | \$1,447 | \$1,440 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6275725 | Cannabis Taxes Program | | | |
| | State Operations: | | | |
| 0995 | Reimbursements | - | 182 | 238 |
| 3288 | Cannabis Control Fund | 3,284 | - | - |
| 3314 | California Cannabis Tax Fund | - | 4,837 | - |
| 3333 | Cannabis Tax Fund - Department of Tax and Fee Administration | - | - | 7,319 |
| | Totals, State Operations | \$3,284 | \$5,019 | \$7,557 |
| | PROGRAM REQUIREMENTS | | | |
| 9900 | ADMINISTRATION - TOTAL | | | |
| | State Operations: | | | |
| 0995 | Reimbursements | 105 | 417 | 417 |
| | Totals, State Operations | \$105 | \$417 | \$417 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900100 | Administration | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$56,950 | \$65,848 | \$65,508 |
| 0995 | Reimbursements | 105 | 417 | 417 |
| | Totals, State Operations | \$57,055 | \$66,265 | \$65,925 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900200 | Administration - Distributed | | | |
| | State Operations: | | | |
| 0001 | General Fund | -\$56,950 | -\$65,848 | -\$65,508 |
| | Totals, State Operations | -\$56,950 | -\$65,848 | -\$65,508 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 561,898 | 692,894 | 657,094 |
| | Totals, Expenditures | \$561,898 | \$692,894 | \$657,094 |

EXPENDITURES BY CATEGORY

| 1 State Operations | Positions | | | Expenditures | | |
|--------------------|-----------|---------|---------|--------------|-----------|-----------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 4,279.7 | 4,268.4 | 4,256.9 | \$313,013 | \$307,119 | \$299,426 |
| Other Adjustments | -305.1 | -5.0 | 0.8 | -22,036 | 14,415 | 20,598 |

* 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 | Positions | | | Expenditures | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Net Totals, Salaries and Wages | 3,974.6 | 4,263.4 | 4,257.7 | \$290,977 | \$321,534 | \$320,024 |
| Staff Benefits | - | - | - | 150,516 | 176,489 | 177,189 |
| Totals, Personal Services | 3,974.6 | 4,263.4 | 4,257.7 | \$441,493 | \$498,023 | \$497,213 |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$120,405 | \$194,871 | \$159,881 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$561,898 | \$692,894 | \$657,094 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|---|------------------|------------------|------------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$354,117 | \$344,076 |
| Allocation for Employee Compensation | - | 8,250 | - |
| Allocation for Other Post-Employment Benefits | - | 2,167 | - |
| Allocation for Staff Benefits | - | 3,176 | - |
| Interagency Agreement Reallocation from Department of Tax and Fee Administration to Board of Equalization | - | -792 | - |
| Section 3.60 Pension Contribution Adjustment | - | 1,714 | - |
| Renumbered from Item 0860-001-0001, Budget Act of 2017, per Government Code section 15570.30 | 286,904 | - | - |
| Totals Available | \$286,904 | \$368,632 | \$344,076 |
| TOTALS, EXPENDITURES | \$286,904 | \$368,632 | \$344,076 |
| 0004 Breast Cancer Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$610 | \$607 |
| Allocation for Employee Compensation | - | 6 | - |
| Allocation for Other Post-Employment Benefits | - | 2 | - |
| Allocation for Staff Benefits | - | 3 | - |
| Section 3.60 Pension Contribution Adjustment | - | 1 | - |
| Renumbered from Item 0860-001-0004, Budget Act of 2017, per Government Code section 15570.30 | 460 | - | - |
| Totals Available | \$460 | \$622 | \$607 |
| TOTALS, EXPENDITURES | \$460 | \$622 | \$607 |
| 0022 State Emergency Telephone Number Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$1,689 | \$1,686 |
| Allocation for Employee Compensation | - | 29 | - |
| Allocation for Other Post-Employment Benefits | - | 8 | - |
| Allocation for Staff Benefits | - | 11 | - |
| Section 3.60 Pension Contribution Adjustment | - | 6 | - |
| Renumbered from Item 0860-001-0022, Budget Act of 2017, per Government Code section 15570.30 | 1,069 | - | - |
| Totals Available | \$1,069 | \$1,743 | \$1,686 |
| TOTALS, EXPENDITURES | \$1,069 | \$1,743 | \$1,686 |
| 0061 Motor Vehicle Fuel Account, Transportation Tax Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$33,090 | \$30,208 |
| Allocation for Employee Compensation | - | 692 | - |
| Allocation for Other Post-Employment Benefits | - | 182 | - |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| Allocation for Staff Benefits | - | 266 | - |
| Section 3.60 Pension Contribution Adjustment | - | 144 | - |
| Renumbered from Item 0860-001-0061, Budget Act of 2017, per Government Code section 15570.30 | 27,522 | - | - |
| Totals Available | \$27,522 | \$34,374 | \$30,208 |
| TOTALS, EXPENDITURES | \$27,522 | \$34,374 | \$30,208 |
| 0070 Occupational Lead Poisoning Prevention Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$878 | \$931 |
| Allocation for Employee Compensation | - | 28 | - |
| Allocation for Other Post-Employment Benefits | - | 7 | - |
| Allocation for Staff Benefits | - | 11 | - |
| Section 3.60 Pension Contribution Adjustment | - | 6 | - |
| Renumbered from Item 0860-001-0070, Budget Act of 2017, per Government Code section 15570.30 | 872 | - | - |
| Totals Available | \$872 | \$930 | \$931 |
| TOTALS, EXPENDITURES | \$872 | \$930 | \$931 |
| 0080 Childhood Lead Poisoning Prevention Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$573 | \$566 |
| Allocation for Employee Compensation | - | 4 | - |
| Allocation for Other Post-Employment Benefits | - | 1 | - |
| Allocation for Staff Benefits | - | 2 | - |
| Section 3.60 Pension Contribution Adjustment | - | 1 | - |
| Renumbered from Item 0860-001-0080, Budget Act of 2017, per Government Code section 15570.30 | 197 | - | - |
| Totals Available | \$197 | \$581 | \$566 |
| TOTALS, EXPENDITURES | \$197 | \$581 | \$566 |
| 0230 Cigarette and Tobacco Products Surtax Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$7,533 | \$7,496 |
| Allocation for Employee Compensation | - | 80 | - |
| Allocation for Other Post-Employment Benefits | - | 21 | - |
| Allocation for Staff Benefits | - | 31 | - |
| Section 3.60 Pension Contribution Adjustment | - | 17 | - |
| Renumbered from Item 0860-001-0230, Budget Act of 2017, per Government Code section 15570.30 | 4,921 | - | - |
| Totals Available | \$4,921 | \$7,682 | \$7,496 |
| TOTALS, EXPENDITURES | \$4,921 | \$7,682 | \$7,496 |
| 0320 Oil Spill Prevention and Administration Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$369 | \$345 |
| Allocation for Employee Compensation | - | 7 | - |
| Allocation for Other Post-Employment Benefits | - | 2 | - |
| Allocation for Staff Benefits | - | 3 | - |
| Section 3.60 Pension Contribution Adjustment | - | 1 | - |
| Renumbered from Item 0860-001-0320, Budget Act of 2017, per Government Code section 15570.30 | 291 | - | - |
| Totals Available | \$291 | \$382 | \$345 |
| TOTALS, EXPENDITURES | \$291 | \$382 | \$345 |
| 0387 Integrated Waste Management Account, Integrated Waste Management Fund | | | |
| APPROPRIATIONS | | | |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|---|-----------------|-----------------|-----------------|
| 001 Budget Act appropriation | - | \$613 | \$599 |
| Allocation for Employee Compensation | - | 10 | - |
| Allocation for Other Post-Employment Benefits | - | 3 | - |
| Allocation for Staff Benefits | - | 4 | - |
| Section 3.60 Pension Contribution Adjustment | - | 2 | - |
| Renumbered from Item 0860-001-0387, Budget Act of 2017, per Government Code section 15570.30 | 400 | - | - |
| Totals Available | \$400 | \$632 | \$599 |
| TOTALS, EXPENDITURES | \$400 | \$632 | \$599 |
| 0439 Underground Storage Tank Cleanup Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$4,065 | \$4,199 |
| Allocation for Employee Compensation | - | 116 | - |
| Allocation for Other Post-Employment Benefits | - | 30 | - |
| Allocation for Staff Benefits | - | 45 | - |
| Interagency Agreement Reallocation from Department of Tax and Fee Administration to Board of Equalization | - | 8 | - |
| Section 3.60 Pension Contribution Adjustment | - | 24 | - |
| Renumbered from Item 0860-001-0439, Budget Act of 2017, per Government Code section 15570.30 | 3,918 | - | - |
| TOTALS, EXPENDITURES | \$3,918 | \$4,288 | \$4,199 |
| 0465 Energy Resources Programs Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$386 | \$342 |
| Allocation for Employee Compensation | - | 8 | - |
| Allocation for Other Post-Employment Benefits | - | 2 | - |
| Allocation for Staff Benefits | - | 3 | - |
| Interagency Agreement Reallocation from Department of Tax and Fee Administration to Board of Equalization | - | -8 | - |
| Section 3.60 Pension Contribution Adjustment | - | 2 | - |
| Renumbered from Item 0860-001-0465, Budget Act of 2017, per Government Code section 15570.30 | 317 | - | - |
| Totals Available | \$317 | \$393 | \$342 |
| TOTALS, EXPENDITURES | \$317 | \$393 | \$342 |
| 0623 California Children and Families First Trust Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$12,900 | \$12,776 |
| Allocation for Employee Compensation | - | 137 | - |
| Allocation for Other Post-Employment Benefits | - | 36 | - |
| Allocation for Staff Benefits | - | 53 | - |
| Section 3.60 Pension Contribution Adjustment | - | 29 | - |
| Renumbered from Item 0860-001-0623, Budget Act of 2017, per Government Code section 15570.30 | 9,809 | - | - |
| Totals Available | \$9,809 | \$13,155 | \$12,776 |
| TOTALS, EXPENDITURES | \$9,809 | \$13,155 | \$12,776 |
| 0890 Federal Trust Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$261 | \$243 |
| Renumbered from Item 0860-001-0890, Budget Act of 2017, per Government Code section 15570.30 | 39 | - | - |
| Totals Available | \$39 | \$261 | \$243 |
| TOTALS, EXPENDITURES | \$39 | \$261 | \$243 |
| 0965 Timber Tax Fund | | | |

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7600 California Department of Tax and Fee Administration - Continued

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|---|------------------|------------------|------------------|
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$1,957 | \$2,263 |
| Allocation for Employee Compensation | - | 44 | - |
| Allocation for Other Post-Employment Benefits | - | 11 | - |
| Allocation for Staff Benefits | - | 17 | - |
| Section 3.60 Pension Contribution Adjustment | - | 9 | - |
| Renumbered from Item 0860-001-0965, Budget Act of 2017, per Government Code section 15570.30 | 1,556 | - | - |
| Totals Available | \$1,556 | \$2,038 | \$2,263 |
| TOTALS, EXPENDITURES | \$1,556 | \$2,038 | \$2,263 |
| 0995 Reimbursements | | | |
| APPROPRIATIONS | | | |
| Reimbursements | \$199,580 | \$223,532 | \$209,928 |
| TOTALS, EXPENDITURES | \$199,580 | \$223,532 | \$209,928 |
| 3015 Gas Consumption Surcharge Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$1,136 | \$1,105 |
| Allocation for Employee Compensation | - | 17 | - |
| Allocation for Other Post-Employment Benefits | - | 4 | - |
| Allocation for Staff Benefits | - | 6 | - |
| Section 3.60 Pension Contribution Adjustment | - | 3 | - |
| Renumbered from Item 0860-001-3015, Budget Act of 2017, per Government Code section 15570.30 | 692 | - | - |
| Totals Available | \$692 | \$1,166 | \$1,105 |
| TOTALS, EXPENDITURES | \$692 | \$1,166 | \$1,105 |
| 3058 Water Rights Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$510 | \$528 |
| Allocation for Employee Compensation | - | 16 | - |
| Allocation for Other Post-Employment Benefits | - | 4 | - |
| Allocation for Staff Benefits | - | 6 | - |
| Section 3.60 Pension Contribution Adjustment | - | 3 | - |
| Renumbered from Item 0860-001-3058, Budget Act of 2017, per Government Code section 15570.30 | 498 | - | - |
| TOTALS, EXPENDITURES | \$498 | \$539 | \$528 |
| 3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$5,060 | \$5,194 |
| Allocation for Employee Compensation | - | 95 | - |
| Allocation for Other Post-Employment Benefits | - | 25 | - |
| Allocation for Staff Benefits | - | 37 | - |
| Section 3.60 Pension Contribution Adjustment | - | 20 | - |
| Renumbered from Item 0860-001-3065, Budget Act of 2017, per Government Code section 15570.30 | 3,867 | - | - |
| Totals Available | \$3,867 | \$5,237 | \$5,194 |
| TOTALS, EXPENDITURES | \$3,867 | \$5,237 | \$5,194 |
| 3067 Cigarette and Tobacco Products Compliance Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$10,466 | \$11,002 |
| Allocation for Employee Compensation | - | 277 | - |
| Allocation for Other Post-Employment Benefits | - | 73 | - |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| Allocation for Staff Benefits | - | 107 | - |
| Section 3.60 Pension Contribution Adjustment | - | 58 | - |
| Renumbered from Item 0860-001-3067, Budget Act of 2017, per Government Code section 15570.30 | 7,903 | - | - |
| TOTALS, EXPENDITURES | \$7,903 | \$10,981 | \$11,002 |
| 3212 Timber Regulation and Forest Restoration Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$1,268 | \$1,271 |
| Allocation for Employee Compensation | - | 6 | - |
| Allocation for Other Post-Employment Benefits | - | 2 | - |
| Allocation for Staff Benefits | - | 2 | - |
| Section 3.60 Pension Contribution Adjustment | - | 1 | - |
| Renumbered from Item 0860-001-3212, Budget Act of 2017, per Government Code section 15570.30 | 856 | - | - |
| Totals Available | \$856 | \$1,279 | \$1,271 |
| TOTALS, EXPENDITURES | \$856 | \$1,279 | \$1,271 |
| 3251 Prepaid Mobile Telephony Services Surcharge Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$1,593 | - |
| Allocation for Employee Compensation | - | 24 | - |
| Allocation for Other Post-Employment Benefits | - | 6 | - |
| Allocation for Staff Benefits | - | 9 | - |
| Section 3.60 Pension Contribution Adjustment | - | 5 | - |
| Renumbered from Item 0860-001-3251, Budget Act of 2017, per Government Code section 15570.30 | 1,023 | - | - |
| Totals Available | \$1,023 | \$1,637 | - |
| TOTALS, EXPENDITURES | \$1,023 | \$1,637 | - |
| 3260 Regional Railroad Accident Preparedness and Immediate Response Fund | | | |
| APPROPRIATIONS | | | |
| Renumbered from Item 0860-001-3260, Budget Act of 2017, per Government Code section 15570.30 | \$123 | - | - |
| Totals Available | \$123 | - | - |
| TOTALS, EXPENDITURES | \$123 | - | - |
| 3270 Local Charges for Prepaid Mobile Telephony Service Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$631 | \$1,065 |
| Allocation for Employee Compensation | - | 9 | - |
| Allocation for Other Post-Employment Benefits | - | 2 | - |
| Allocation for Staff Benefits | - | 4 | - |
| Section 3.60 Pension Contribution Adjustment | - | 2 | - |
| Renumbered from Item 0860-001-3270, Budget Act of 2017, per Government Code section 15570.30 | 238 | - | - |
| Totals Available | \$238 | \$648 | \$1,065 |
| TOTALS, EXPENDITURES | \$238 | \$648 | \$1,065 |
| 3288 Cannabis Control Fund | | | |
| APPROPRIATIONS | | | |
| Renumbered from Item 0860-001-3288, Budget Act of 2017, per Government Code section 15570.30 | \$3,284 | - | - |
| Totals Available | \$3,284 | - | - |
| TOTALS, EXPENDITURES | \$3,284 | - | - |
| 3301 Lead-Acid Battery Cleanup Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$1,419 | \$1,440 |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|---|------------------|------------------|------------------|
| Allocation for Employee Compensation | - | 15 | - |
| Allocation for Other Post-Employment Benefits | - | 4 | - |
| Allocation for Staff Benefits | - | 6 | - |
| Section 3.60 Pension Contribution Adjustment | - | 3 | - |
| Renumbered from Item 0860-001-3301, Budget Act of 2017, per Government Code section 15570.30 | 627 | - | - |
| Totals Available | \$627 | \$1,447 | \$1,440 |
| TOTALS, EXPENDITURES | \$627 | \$1,447 | \$1,440 |
| 3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | | | |
| APPROPRIATIONS | | | |
| Renumbered from Item 0860-001-3304, Budget Act of 2017, per Government Code section 15570.30 | \$677 | - | - |
| Revenue and Taxation Code section 30130.57(a), (b), and (f) | - | 1,301 | 1,404 |
| Allocation for Employee Compensation | - | 14 | - |
| Allocation for Other Post-Employment Benefits | - | 4 | - |
| Allocation for Staff Benefits | - | 5 | - |
| Section 3.60 Pension Contribution Adjustment | - | 3 | - |
| Revenue and Taxation Code section 30130.57(a), (b), and (f) | - | - | 2 |
| Totals Available | \$677 | \$1,327 | \$1,406 |
| TOTALS, EXPENDITURES | \$677 | \$1,327 | \$1,406 |
| 3308 Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | | | |
| APPROPRIATIONS | | | |
| Renumbered from Item 0860-001-3308, Budget Act of 2017, per Government Code section 15570.30 | \$4,255 | - | - |
| Totals Available | \$4,255 | - | - |
| TOTALS, EXPENDITURES | \$4,255 | - | - |
| 3314 California Cannabis Tax Fund | | | |
| APPROPRIATIONS | | | |
| Revenue and Taxation Code section 34019(a)(1) | - | \$4,766 | - |
| Allocation for Employee Compensation | - | 38 | - |
| Allocation for Other Post-Employment Benefits | - | 10 | - |
| Allocation for Staff Benefits | - | 15 | - |
| Section 3.60 Pension Contribution Adjustment | - | 8 | - |
| TOTALS, EXPENDITURES | - | \$4,837 | - |
| 3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund | | | |
| APPROPRIATIONS | | | |
| Revenue and Taxation Code section 30130.57(e)(2) and (f) | - | \$4,464 | \$10,499 |
| Allocation for Employee Compensation | - | 47 | - |
| Allocation for Other Post-Employment Benefits | - | 12 | - |
| Allocation for Staff Benefits | - | 18 | - |
| Section 3.60 Pension Contribution Adjustment | - | 10 | - |
| TOTALS, EXPENDITURES | - | \$4,551 | \$10,499 |
| 3333 Cannabis Tax Fund - Department of Tax and Fee Administration | | | |
| APPROPRIATIONS | | | |
| Revenue and Taxation Code section 34019(a)(1) | - | - | \$7,319 |
| TOTALS, EXPENDITURES | - | - | \$7,319 |
| Total Expenditures, All Funds, (State Operations) | \$561,898 | \$692,894 | \$657,094 |

* 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**FUND CONDITION STATEMENTS**

| | 2017-18* | 2018-19* | 2019-20* |
|--|----------|----------|----------|
| 0965 Timber Tax Fund^N | | | |
| BEGINNING BALANCE | \$2,354 | \$6,717 | \$4,071 |
| Prior Year Adjustments | 1,422 | - | - |
| Adjusted Beginning Balance | \$3,776 | \$6,717 | \$4,071 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4153000 Sale of Natural Resources | 14,665 | 9,754 | 9,754 |
| 4163000 Investment Income - Surplus Money Investments | 28 | - | - |
| Total Revenues, Transfers, and Other Adjustments | \$14,693 | \$9,754 | \$9,754 |
| Total Resources | \$18,469 | \$16,471 | \$13,825 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7600 California Department of Tax and Fee Administration (State Operations) | 1,556 | 2,038 | 2,263 |
| 8880 Financial Information System for California (State Operations) | 4 | - | - |
| 9350 Shared Revenues (Local Assistance) | 9,931 | 9,931 | 9,931 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 261 | 431 | 62 |
| Total Expenditures and Expenditure Adjustments | \$11,752 | \$12,400 | \$12,256 |
| FUND BALANCE | \$6,717 | \$4,071 | \$1,569 |
| Reserve for economic uncertainties | 6,717 | 4,071 | 1,569 |
| 3067 Cigarette and Tobacco Products Compliance Fund^S | | | |
| BEGINNING BALANCE | \$10,644 | \$13,176 | \$9,944 |
| Prior Year Adjustments | 208 | - | - |
| Adjusted Beginning Balance | \$10,852 | \$13,176 | \$9,944 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4129000 Other Fees and Licenses | 10,334 | 9,160 | 9,160 |
| 4161000 Investment Income - Other | 156 | - | - |
| 4171100 Cost Recoveries - Other | 2 | 3 | 3 |
| 4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons | 41 | 15 | 15 |
| Total Revenues, Transfers, and Other Adjustments | \$10,533 | \$9,178 | \$9,178 |
| Total Resources | \$21,385 | \$22,354 | \$19,122 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7600 California Department of Tax and Fee Administration (State Operations) | 7,903 | 10,981 | 11,002 |
| 8880 Financial Information System for California (State Operations) | 10 | 1 | - |
| 9892 Supplemental Pension Payments (State Operations) | - | 101 | 347 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 296 | 1,327 | 1,159 |
| Total Expenditures and Expenditure Adjustments | \$8,209 | \$12,410 | \$12,508 |
| FUND BALANCE | \$13,176 | \$9,944 | \$6,614 |
| Reserve for economic uncertainties | 13,176 | 9,944 | 6,614 |
| 3251 Prepaid Mobile Telephony Services Surcharge Fund^S | | | |
| BEGINNING BALANCE | \$50 | \$14,315 | \$11,871 |
| Prior Year Adjustments | 13,215 | - | - |
| Adjusted Beginning Balance | \$13,265 | \$14,315 | \$11,871 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4129200 Other Regulatory Fees | 25,362 | 7,800 | - |
| 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

| | 2017-18* | 2018-19* | 2019-20* |
|---|----------|----------|-----------|
| Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270) | -6,087 | -4,650 | -2,950 |
| Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS 911 Account (3266) per Revenue and Taxation Code Section 42023(a) | -1,445 | - | - |
| Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS PUC Account (3265) per Revenue and Taxation Code Section 42023(a) | -15,281 | -3,556 | - |
| Total Revenues, Transfers, and Other Adjustments | \$2,549 | -\$406 | -\$2,950 |
| Total Resources | \$15,814 | \$13,909 | \$8,921 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7600 California Department of Tax and Fee Administration (State Operations) | 1,023 | 1,637 | - |
| 8880 Financial Information System for California (State Operations) | 4 | - | - |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 472 | 401 | - |
| Total Expenditures and Expenditure Adjustments | \$1,499 | \$2,038 | - |
| FUND BALANCE | \$14,315 | \$11,871 | \$8,921 |
| Reserve for economic uncertainties | 14,315 | 11,871 | 8,921 |
| 3270 Local Charges for Prepaid Mobile Telephony Service Fund^s | | | |
| BEGINNING BALANCE | - | -\$398 | -\$1,852 |
| Prior Year Adjustments | -\$1,208 | - | - |
| Adjusted Beginning Balance | -\$1,208 | -\$398 | -\$1,852 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270) | 6,087 | 4,650 | 2,950 |
| Total Revenues, Transfers, and Other Adjustments | \$6,087 | \$4,650 | \$2,950 |
| Total Resources | \$4,879 | \$4,252 | \$1,098 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7600 California Department of Tax and Fee Administration (State Operations) | 238 | 648 | 1,065 |
| 9350 Shared Revenues (Local Assistance) | 4,386 | 5,117 | - |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 653 | 339 | - |
| Total Expenditures and Expenditure Adjustments | \$5,277 | \$6,104 | \$1,065 |
| FUND BALANCE | -\$398 | -\$1,852 | \$33 |
| Reserve for economic uncertainties | -398 | -1,852 | 33 |
| 3314 California Cannabis Tax Fund^s | | | |
| BEGINNING BALANCE | - | \$83,869 | \$198,808 |
| Adjusted Beginning Balance | - | \$83,869 | \$198,808 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4110300 Cannabis Excise & Cultivation Tax | \$83,869 | 287,971 | 358,770 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Control Fund (3288) | - | -120,000 | -59,300 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Board of State and Community Corrections - Allocation 3 (3354) per Revenue and Taxation Code Section 34019(f)(3)(C) | - | - | -26,004 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Bureau of Cannabis Control - Allocation 2 (3346) per Revenue and Taxation Code Section 34019(b) | - | - | -10,000 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - California Highway Patrol - Allocation 2 (3347) per Revenue and Taxation Code Section 34019(c) | - | - | -3,000 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - California Highway Patrol - Allocation 3 (3353) per Revenue and Taxation Code Section 34019(f)(3)(A)&(B) | - | - | -13,758 |

* 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

| | 2017-18* | 2018-19* | 2019-20* |
|--|----------|-----------|-----------|
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Consumer Affairs (3335) per Revenue and Taxation Code Section 34019(a)(2) | - | - | -15,590 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Fish and Wildlife (3338) per Revenue and Taxation Code Section 34019(a)(3) | - | - | -9,207 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Fish and Wildlife - Allocation 3 (3351) per Revenue and Taxation Code Section 34019(f)(2) | - | - | -23,857 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Health Care Services - Allocation 3 (3350) per Revenue and Taxation Code Section 34019(f)(1) | - | - | -119,284 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Parks and Recreation - Allocation 3 (3352) per Revenue and Taxation Code Section 34019(f)(2) | - | - | -15,905 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Pesticide Regulation (3340) per Revenue and Taxation Code Section 34019(a)(3) | - | - | -2,282 |
| 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) | - | - | -7,319 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Employment Development Department (3345) per Revenue and Taxation Code Section 34019(a)(7) | - | - | -2,520 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Governor's Office Business and Economic Development - Allocation 2 (3348) per Revenue and Taxation Code Section 34019(d) | - | - | -20,000 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - State Water Resources Control Board (3339) per Revenue and Taxation Code Section 34019(a)(3) | - | - | -7,395 |
| Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - University of California San Diego Center for Medicinal Cannabis Research - Allocation 2 (3349) per Revenue and Taxation Code Section 34019(e) | - | - | -2,000 |
| Total Revenues, Transfers, and Other Adjustments | \$83,869 | \$167,971 | \$21,349 |
| Total Resources | \$83,869 | \$251,840 | \$220,157 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 0509 Governor's Office of Business and Economic Development (GO-Biz) (State Operations) | - | 400 | - |
| 0509 Governor's Office of Business and Economic Development (GO-Biz) (Local Assistance) | - | 9,600 | - |
| 1111 Department of Consumer Affairs Regulatory Boards, Bureaus, Divisions (State Operations) | - | 10,000 | - |
| 2720 Department of the California Highway Patrol (State Operations) | - | 3,000 | - |
| 3600 Department of Fish and Wildlife (State Operations) | - | 9,189 | - |
| 3930 Department of Pesticide Regulation (State Operations) | - | 1,282 | - |
| 3930 Department of Pesticide Regulation (Local Assistance) | - | 1,000 | - |
| 3940 State Water Resources Control Board (State Operations) | - | 7,577 | - |
| 6440 University of California (State Operations) | - | 2,000 | - |
| 7100 Employment Development Department (State Operations) | - | 3,707 | - |
| 7600 California Department of Tax and Fee Administration (State Operations) | - | 4,837 | - |
| 8860 Department of Finance (State Operations) | - | 440 | - |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | - | - | 182 |
| Total Expenditures and Expenditure Adjustments | - | \$53,032 | \$182 |
| FUND BALANCE | \$83,869 | \$198,808 | \$219,975 |
| Reserve for economic uncertainties | 83,869 | 198,808 | 219,975 |

3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund^s

* 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

| | 2017-18* | 2018-19* | 2019-20* |
|--|----------|----------|----------|
| BEGINNING BALANCE | - | - | 1,449 |
| Adjusted Beginning Balance | - | - | \$1,449 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| 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) | - | 6,000 | 6,000 |
| Revenue Transfer from Tobacco Law Enforcement Account Fund (3308) to the Department of Tax and Fee Administration Tobacco Law Enforcement Account (3319) per Revenue and Taxation Code 30130.57(e)(2) | - | - | 3,245 |
| Total Revenues, Transfers, and Other Adjustments | - | \$6,000 | \$9,245 |
| Total Resources | - | \$6,000 | \$10,694 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7600 California Department of Tax and Fee Administration (State Operations) | - | 4,551 | 10,499 |
| Total Expenditures and Expenditure Adjustments | - | \$4,551 | \$10,499 |
| FUND BALANCE | - | \$1,449 | \$195 |
| Reserve for economic uncertainties | - | 1,449 | 195 |
| 3333 Cannabis Tax Fund - Department of Tax and Fee Administration ^s | | | |
| BEGINNING BALANCE | - | - | - |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| 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) | - | - | 7,319 |
| Total Revenues, Transfers, and Other Adjustments | - | - | \$7,319 |
| Total Resources | - | - | \$7,319 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7600 California Department of Tax and Fee Administration (State Operations) | - | - | 7,319 |
| Total Expenditures and Expenditure Adjustments | - | - | \$7,319 |
| FUND BALANCE | - | - | - |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|--|-----------|---------|---------|--------------|-----------|-----------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 4,279.7 | 4,268.4 | 4,256.9 | \$313,013 | \$307,119 | \$299,426 |
| Salary and Other Adjustments | -305.1 | -5.0 | -5.0 | -22,036 | 14,415 | 14,387 |
| Workload and Administrative Adjustments | | | | | | |
| Centralized Revenue Opportunity System | | | | | | |
| Assoc Govtl Program Analyst | - | - | -1.0 | - | - | -56 |
| Assoc Tax Auditor | - | - | -1.0 | - | - | -138 |
| Bus Taxes Administrator II | - | - | -1.0 | - | - | -105 |
| Bus Taxes Compliance Spec | - | - | -1.0 | - | - | -56 |
| Bus Taxes Spec I | - | - | -2.0 | - | - | -146 |
| Bus Taxes Spec II | - | - | - | - | - | 177 |
| Info Tech Mgr I | - | - | - | - | - | 100 |
| Info Tech Spec I | - | - | -1.0 | - | - | -76 |
| Info Tech Supvr II | - | - | - | - | - | 90 |
| Office Techn (Typing) | - | - | - | - | - | 39 |
| Overtime | - | - | - | - | - | 1,589 |

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7600 California Department of Tax and Fee Administration - Continued

| | Positions | | | Expenditures | | |
|---|-----------|----------|------------|--------------|------------|----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Tax Auditor | - | - | - | - | - | -126 |
| Various | - | - | - | - | - | 2,139 |
| Implementation of Cannabis Tax Regulation | | | | | | |
| Bus Taxes Administrator I | - | - | 4.0 | - | - | 338 |
| Bus Taxes Compliance Spec | - | - | 7.6 | - | - | 534 |
| Bus Taxes Spec II | - | - | 0.5 | - | - | 44 |
| Bus Taxes Spec III | - | - | 1.0 | - | - | 102 |
| C.E.A. | - | - | -0.7 | - | - | -90 |
| Overtime | - | - | - | - | - | 38 |
| Tax Counsel IV | - | - | 0.7 | - | - | 88 |
| Temporary Help | - | - | 0.8 | - | - | 55 |
| Information Technology Classification Consolidation | | | | | | |
| Info Tech Assoc | - | - | - | - | - | 239 |
| Info Tech Spec I | - | - | - | - | - | 735 |
| Info Tech Supvr II | - | - | - | - | - | 12 |
| Info Tech Techn | - | - | - | - | - | 55 |
| Office of Tax Appeals Workload | | | | | | |
| Bus Taxes Compliance Spec | - | - | -1.0 | - | - | -77 |
| Info Tech Assoc | - | - | -1.0 | - | - | -67 |
| Info Tech Spec I | - | - | -2.0 | - | - | -148 |
| Tax Counsel III (Spec) | - | - | 4.0 | - | - | 524 |
| Tax Counsel IV | - | - | 2.0 | - | - | 288 |
| Tax Techn III | - | - | -1.0 | - | - | -47 |
| Redirected Vacancies for Accounting Workload, Per Provision 1 | | | | | | |
| Accounting Administrator I (Spec) | - | - | 1.0 | - | - | 71 |
| Assoc Accounting Analyst | - | - | 7.0 | - | - | 475 |
| Assoc Tax Auditor | - | - | -1.0 | - | - | -73 |
| Financial Accountant II | - | - | 2.0 | - | - | 185 |
| Info Tech Assoc | - | - | -1.0 | - | - | -70 |
| Info Tech Spec I | - | - | -1.0 | - | - | -84 |
| Supvng Tax Auditor III | - | - | -1.0 | - | - | -96 |
| Tax Auditor | - | - | -4.0 | - | - | -223 |
| Tax Svc Spec | - | - | -1.0 | - | - | -84 |
| Tax Techn II | - | - | -1.0 | - | - | -39 |
| Relinquished Resources for Prepaid Mobile Telephony Services Surcharge Program | | | | | | |
| Bus Taxes Spec I (Limited Term 06-30-2019) | - | - | -0.5 | - | - | -31 |
| Info Tech Spec I (Limited Term 06-30-2019) | - | - | -1.8 | - | - | -116 |
| Office Asst (Typing) (Limited Term 06-30-2019) | - | - | -0.9 | - | - | -25 |
| Tax Techn II (Limited Term 06-30-2019) | - | - | -0.9 | - | - | -30 |
| Temporary Help | - | - | -3.0 | - | - | -162 |
| Settlement Program Workload | | | | | | |
| Bus Taxes Spec II | - | - | 3.0 | - | - | 265 |
| Bus Taxes Spec III | - | - | 2.0 | - | - | 204 |
| Tax Counsel III (Spec) | - | - | 1.0 | - | - | 121 |
| Tax Appeals Assistance Program | | | | | | |
| Tax Counsel III (Spec) | - | - | -1.0 | - | - | -131 |
| TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS | - | - | 5.8 | \$- | \$- | \$6,211 |

* 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 | | |
|-----------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Totals, Adjustments | -305.1 | -5.0 | 0.8 | \$-22,036 | \$14,415 | \$20,598 |
| TOTALS, SALARIES AND WAGES | 3,974.6 | 4,263.4 | 4,257.7 | \$290,977 | \$321,534 | \$320,024 |

* 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

The Franchise Tax Board 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.

3-YEAR EXPENDITURES AND POSITIONS

| | | Positions | | | Expenditures | | |
|--|--|----------------|----------------|----------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6280 | Tax Programs | 5,352.7 | 5,189.7 | 5,240.7 | \$752,122 | \$803,904 | \$825,433 |
| 6285 | Political Reform Audit | 11.6 | 13.0 | 13.0 | 1,719 | 2,035 | - |
| 6290 | Department of Motor Vehicles Collections Program | 65.8 | 81.1 | 81.1 | 7,611 | 9,439 | 9,748 |
| 6295 | Court Collection Program | 119.8 | 112.2 | 112.2 | 12,002 | 13,467 | 13,773 |
| 6300 | Legal Services Program | - | - | - | 1,898 | 2,489 | 2,489 |
| 6305 | Contract Work | 77.9 | 62.2 | 62.2 | 9,633 | 11,633 | 11,664 |
| 9900100 | Administration | 271.9 | 284.6 | 310.6 | 29,311 | 31,892 | 34,724 |
| 9900200 | Administration - Distributed | - | - | - | -29,311 | -31,892 | -34,724 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 5,899.7 | 5,742.8 | 5,819.8 | \$784,985 | \$842,967 | \$863,107 |
| FUNDING | | | | | 2017-18* | 2018-19* | 2019-20* |
| 0001 | General Fund | | | | \$753,709 | \$808,115 | \$827,591 |
| 0044 | Motor Vehicle Account, State Transportation Fund | | | | 2,645 | 3,274 | 3,381 |
| 0064 | Motor Vehicle License Fee Account, Transportation Tax Fund | | | | 4,966 | 6,165 | 6,367 |
| 0122 | Emergency Food Assistance Program Fund | | | | 6 | 6 | 6 |
| 0200 | Fish and Game Preservation Fund | | | | 10 | 13 | 13 |
| 0242 | Court Collection Account | | | | 12,002 | 13,467 | 13,773 |
| 0803 | State Childrens Trust Fund | | | | 5 | 6 | 6 |
| 0823 | California Alzheimers Disease and Related Disorders Research Fund | | | | 11 | 11 | 11 |
| 0886 | California Seniors Special Fund | | | | 2 | 4 | 4 |
| 0942 | Special Deposit Fund | | | | 83 | 150 | 150 |
| 0945 | California Breast Cancer Research Fund | | | | 7 | 7 | 7 |
| 0974 | California Peace Officer Memorial Foundation Fund | | | | 3 | 5 | 5 |
| 0979 | California Firefighters Memorial Fund | | | | 5 | 7 | 7 |
| 0995 | Reimbursements | | | | 11,470 | 11,633 | 11,664 |
| 8047 | California Sea Otter Fund | | | | 6 | 6 | 6 |
| 8054 | California Cancer Research Fund | | | | 6 | 6 | 6 |
| 8075 | School Supplies for Homeless Children Fund | | | | 6 | 6 | 6 |
| 8076 | State Parks Protection Fund | | | | 14 | 14 | 14 |
| 8077 | California YMCA Youth and Government Voluntary Tax Contribution Fund | | | | - | 6 | 6 |
| 8085 | Keep Arts in Schools Fund | | | | 6 | 6 | 6 |
| 8086 | Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund | | | | 6 | 6 | 6 |
| 8092 | Habitat for Humanity Voluntary Tax Contribution Fund | | | | - | 6 | 6 |
| 8097 | Prevention of Animal Homelessness and Cruelty Fund | | | | 6 | 6 | 6 |
| 8103 | Type 1 Diabetes Research Fund | | | | 2 | 6 | 6 |
| 8104 | California Domestic Violence Victims Fund | | | | 5 | 6 | 6 |
| 8105 | Revive the Salton Sea Fund | | | | 2 | 6 | 6 |
| 8106 | Special Olympics Fund | | | | 2 | 6 | 6 |
| 8117 | Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund | | | | - | 6 | 6 |
| 8118 | Organ and Tissue Donor Registry Voluntary Tax Contribution Fund | | | | - | - | 6 |
| 8121 | Schools Not Prisons Voluntary Tax Contribution Fund | | | | - | - | 6 |
| 8122 | National Alliance on Mental Illness California Voluntary Tax Contribution Fund | | | | - | - | 6 |
| 8814 | Rape Kit Backlog Voluntary Tax Contribution Fund | | | | - | 6 | 6 |
| 8815 | California Senior Citizen Advocacy Voluntary Tax Contribution Fund | | | | - | 6 | 6 |

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7730 Franchise Tax Board - Continued

| FUNDING | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|------------------|------------------|
| TOTALS, EXPENDITURES, ALL FUNDS | \$784,985 | \$842,967 | \$863,107 |

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code section 15700.

PROGRAM AUTHORITY

6280-Tax Programs:

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

6285-Political Reform Audit:

Government Code sections 90000-90007.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code sections 19280-19283.

MAJOR PROGRAM CHANGES

- The Budget provides \$8.2 million General Fund and 50 positions to implement the state individual mandate for health insurance, and administer the expansion of health insurance subsidies.

DETAILED BUDGET ADJUSTMENTS

| | 2018-19* | | | 2019-20* | | |
|--|---------------------|--------------------|------------------|---------------------|--------------------|------------------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | |
| Workload Budget Change Proposals | | | | | | |
| • Outreach Funding for Earned Income Tax Credit | \$- | \$- | - | \$10,000 | \$- | - |
| • Individual Health Mandate and Expanded Subsidies | - | - | - | 8,232 | - | 50.0 |
| • Mainframe Enterprise Tape Library Refresh | - | - | - | 6,885 | 309 | - |
| • Local Area Network Infrastructure Refresh | - | - | - | 5,656 | 253 | - |
| • Accounting Workload Augmentation | - | - | - | 1,384 | 53 | 12.0 |
| • Human Resources Workload Growth | - | - | - | 1,341 | 54 | 14.0 |
| • Tax Appeals Assistance Program | - | - | - | 378 | - | 2.0 |
| • Dissolution of Inactive Limited Liability Corporations (AB 2503) | - | - | - | 330 | - | 5.0 |
| Totals, Workload Budget Change Proposals | \$- | \$- | - | \$34,206 | \$669 | 83.0 |
| Other Workload Budget Adjustments | | | | | | |
| • Other Post-Employment Benefit Adjustments | 5,009 | 159 | - | 4,997 | 159 | - |
| • Salary Adjustments | 18,740 | 610 | - | 18,789 | 611 | - |
| • Benefit Adjustments | 7,249 | 231 | - | 7,472 | 238 | - |
| • Miscellaneous Baseline Adjustments | 1,950 | - | - | 5,462 | 18 | 63.0 |
| • Retirement Rate Adjustments | 3,946 | 125 | - | 3,937 | 125 | - |
| Totals, Other Workload Budget Adjustments | \$36,894 | \$1,125 | - | \$40,657 | \$1,151 | 63.0 |
| Totals, Workload Budget Adjustments | \$36,894 | \$1,125 | - | \$74,863 | \$1,820 | 146.0 |

* 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

| | 2018-19* | | | 2019-20* | | |
|-----------------------------------|-----------------|----------------|-----------|-----------------|----------------|--------------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Totals, Budget Adjustments | \$36,894 | \$1,125 | - | \$74,863 | \$1,820 | 146.0 |

PROGRAM DESCRIPTIONS**6280 - TAX PROGRAMS**

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

6285 - POLITICAL REFORM AUDIT

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

6290 - DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM

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

6295 - COURT COLLECTION PROGRAM

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

6300 - LEGAL SERVICES PROGRAM

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

6305 - CONTRACT WORK

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

9900100 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|-------------|--|-----------------|-----------------|-----------------|
| | PROGRAM REQUIREMENTS | | | |
| 6280 | TAX PROGRAMS | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$751,929 | \$803,591 | \$825,102 |
| 0122 | Emergency Food Assistance Program Fund | 6 | 6 | 6 |
| 0200 | Fish and Game Preservation Fund | 10 | 13 | 13 |

* 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

| | | 2017-18* | 2018-19* | 2019-20* |
|---------------------------------|--|------------------|------------------|------------------|
| 0803 | State Childrens Trust Fund | 5 | 6 | 6 |
| 0823 | California Alzheimers Disease and Related Disorders Research Fund | 11 | 11 | 11 |
| 0886 | California Seniors Special Fund | 2 | 4 | 4 |
| 0942 | Special Deposit Fund | 83 | 150 | 150 |
| 0945 | California Breast Cancer Research Fund | 7 | 7 | 7 |
| 0974 | California Peace Officer Memorial Foundation Fund | 3 | 5 | 5 |
| 0979 | California Firefighters Memorial Fund | 5 | 7 | 7 |
| 8047 | California Sea Otter Fund | 6 | 6 | 6 |
| 8054 | California Cancer Research Fund | 6 | 6 | 6 |
| 8075 | School Supplies for Homeless Children Fund | 6 | 6 | 6 |
| 8076 | State Parks Protection Fund | 14 | 14 | 14 |
| 8077 | California YMCA Youth and Government Voluntary Tax Contribution Fund | - | 6 | 6 |
| 8085 | Keep Arts in Schools Fund | 6 | 6 | 6 |
| 8086 | Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund | 6 | 6 | 6 |
| 8092 | Habitat for Humanity Voluntary Tax Contribution Fund | - | 6 | 6 |
| 8097 | Prevention of Animal Homelessness and Cruelty Fund | 6 | 6 | 6 |
| 8103 | Type 1 Diabetes Research Fund | 2 | 6 | 6 |
| 8104 | California Domestic Violence Victims Fund | 5 | 6 | 6 |
| 8105 | Revive the Salton Sea Fund | 2 | 6 | 6 |
| 8106 | Special Olympics Fund | 2 | 6 | 6 |
| 8117 | Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund | - | 6 | 6 |
| 8118 | Organ and Tissue Donor Registry Voluntary Tax Contribution Fund | - | - | 6 |
| 8121 | Schools Not Prisons Voluntary Tax Contribution Fund | - | - | 6 |
| 8122 | National Alliance on Mental Illness California Voluntary Tax Contribution Fund | - | - | 6 |
| 8814 | Rape Kit Backlog Voluntary Tax Contribution Fund | - | 6 | 6 |
| 8815 | California Senior Citizen Advocacy Voluntary Tax Contribution Fund | - | 6 | 6 |
| Totals, State Operations | | \$752,122 | \$803,904 | \$825,433 |

SUBPROGRAM REQUIREMENTS**6280010 Personal Income Tax****State Operations:**

| | | | | |
|------|--|-----------|-----------|-----------|
| 0001 | General Fund | \$487,599 | \$503,884 | \$522,888 |
| 0122 | Emergency Food Assistance Program Fund | 6 | 6 | 6 |
| 0200 | Fish and Game Preservation Fund | 10 | 13 | 13 |
| 0803 | State Childrens Trust Fund | 5 | 6 | 6 |
| 0823 | California Alzheimers Disease and Related Disorders Research Fund | 11 | 11 | 11 |
| 0886 | California Seniors Special Fund | 2 | 4 | 4 |
| 0942 | Special Deposit Fund | 83 | 150 | 150 |
| 0945 | California Breast Cancer Research Fund | 7 | 7 | 7 |
| 0974 | California Peace Officer Memorial Foundation Fund | 3 | 5 | 5 |
| 0979 | California Firefighters Memorial Fund | 5 | 7 | 7 |
| 8047 | California Sea Otter Fund | 6 | 6 | 6 |
| 8054 | California Cancer Research Fund | 6 | 6 | 6 |
| 8075 | School Supplies for Homeless Children Fund | 6 | 6 | 6 |
| 8076 | State Parks Protection Fund | 14 | 14 | 14 |
| 8077 | California YMCA Youth and Government Voluntary Tax Contribution Fund | - | 6 | 6 |
| 8085 | Keep Arts in Schools Fund | 6 | 6 | 6 |
| 8086 | Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund | 6 | 6 | 6 |
| 8092 | Habitat for Humanity Voluntary Tax Contribution Fund | - | 6 | 6 |
| 8097 | Prevention of Animal Homelessness and Cruelty Fund | 6 | 6 | 6 |
| 8103 | Type 1 Diabetes Research Fund | 2 | 6 | 6 |

* 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

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|----------------|--|------------------|------------------|------------------|
| 8104 | California Domestic Violence Victims Fund | 5 | 6 | 6 |
| 8105 | Revive the Salton Sea Fund | 2 | 6 | 6 |
| 8106 | Special Olympics Fund | 2 | 6 | 6 |
| 8117 | Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund | - | 6 | 6 |
| 8118 | Organ and Tissue Donor Registry Voluntary Tax Contribution Fund | - | - | 6 |
| 8121 | Schools Not Prisons Voluntary Tax Contribution Fund | - | - | 6 |
| 8122 | National Alliance on Mental Illness California Voluntary Tax Contribution Fund | - | - | 6 |
| 8814 | Rape Kit Backlog Voluntary Tax Contribution Fund | - | 6 | 6 |
| 8815 | California Senior Citizen Advocacy Voluntary Tax Contribution Fund | - | 6 | 6 |
| | Totals, State Operations | \$487,792 | \$504,197 | \$523,219 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6280019 | Corporation Tax | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$251,841 | \$273,156 | \$279,043 |
| | Totals, State Operations | \$251,841 | \$273,156 | \$279,043 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6280025 | Earned Income Tax Credit | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$12,441 | \$26,494 | \$23,114 |
| | Totals, State Operations | \$12,441 | \$26,494 | \$23,114 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6280028 | Non-Admitted Insurance Tax | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$48 | \$57 | \$57 |
| | Totals, State Operations | \$48 | \$57 | \$57 |
| | PROGRAM REQUIREMENTS | | | |
| 6285 | POLITICAL REFORM AUDIT | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$1,719 | \$2,035 | \$- |
| | Totals, State Operations | \$1,719 | \$2,035 | \$- |
| | PROGRAM REQUIREMENTS | | | |
| 6290 | DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM | | | |
| | State Operations: | | | |
| 0044 | Motor Vehicle Account, State Transportation Fund | \$2,645 | \$3,274 | \$3,381 |
| 0064 | Motor Vehicle License Fee Account, Transportation Tax Fund | 4,966 | 6,165 | 6,367 |
| | Totals, State Operations | \$7,611 | \$9,439 | \$9,748 |
| | PROGRAM REQUIREMENTS | | | |
| 6295 | COURT COLLECTION PROGRAM | | | |
| | State Operations: | | | |
| 0242 | Court Collection Account | 12,002 | 13,467 | 13,773 |
| | Totals, State Operations | \$12,002 | \$13,467 | \$13,773 |
| | PROGRAM REQUIREMENTS | | | |
| 6300 | LEGAL SERVICES PROGRAM | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$1,898 | \$2,489 | \$2,489 |
| | Totals, State Operations | \$1,898 | \$2,489 | \$2,489 |
| | PROGRAM REQUIREMENTS | | | |
| 6305 | CONTRACT WORK | | | |
| | State Operations: | | | |
| 0001 | General Fund | -\$1,837 | \$- | \$- |

* 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

| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|-------------------------------------|------------------|------------------|------------------|
| 0995 | Reimbursements | 11,470 | 11,633 | 11,664 |
| | Totals, State Operations | \$9,633 | \$11,633 | \$11,664 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900100 | Administration | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$29,311 | \$31,892 | \$34,724 |
| | Totals, State Operations | \$29,311 | \$31,892 | \$34,724 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900200 | Administration - Distributed | | | |
| | State Operations: | | | |
| 0001 | General Fund | -\$29,311 | -\$31,892 | -\$34,724 |
| | Totals, State Operations | -\$29,311 | -\$31,892 | -\$34,724 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 784,985 | 842,967 | 863,107 |
| | Totals, Expenditures | \$784,985 | \$842,967 | \$863,107 |

EXPENDITURES BY CATEGORY

| | 1 State Operations | | | Expenditures | | |
|---|---------------------------|----------------|----------------|---------------------|------------------|------------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 5,697.4 | 5,742.8 | 5,673.8 | \$409,297 | \$417,923 | \$415,205 |
| Other Adjustments | 202.3 | - | 146.0 | -10,702 | 20,724 | 28,899 |
| Net Totals, Salaries and Wages | 5,899.7 | 5,742.8 | 5,819.8 | \$398,595 | \$438,647 | \$444,104 |
| Staff Benefits | - | - | - | 206,327 | 232,668 | 236,385 |
| Totals, Personal Services | 5,899.7 | 5,742.8 | 5,819.8 | \$604,922 | \$671,315 | \$680,489 |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$179,071 | \$170,989 | \$181,955 |
| SPECIAL ITEMS OF EXPENSES | | | | 992 | 663 | 663 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$784,985 | \$842,967 | \$863,107 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|---|------------------|------------------|------------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$770,817 | \$827,187 |
| 001 Budget Act appropriation as amended by Chapter 54, Statutes of 2017 | 753,709 | - | - |
| Allocation for Employee Compensation | - | 18,740 | - |
| Allocation for Other Post-Employment Benefits | - | 5,009 | - |
| Allocation for Staff Benefits | - | 7,249 | - |
| Section 3.60 Pension Contribution Adjustments | - | 3,946 | - |
| Transfer from Item 8640-001-0001, per Provision 1 | - | 1,950 | - |
| Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund) | - | 404 | 404 |
| Totals Available | \$753,709 | \$808,115 | \$827,591 |
| TOTALS, EXPENDITURES | \$753,709 | \$808,115 | \$827,591 |
| 0044 Motor Vehicle Account, State Transportation Fund | | | |
| APPROPRIATIONS | | | |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|---|-----------------|-----------------|-----------------|
| 001 Budget Act appropriation | \$2,645 | \$3,155 | \$3,381 |
| Allocation for Employee Compensation | - | 65 | - |
| Allocation for Other Post-Employment Benefits | - | 16 | - |
| Allocation for Staff Benefits | - | 24 | - |
| Section 3.60 Pension Contribution Adjustments | - | 14 | - |
| Totals Available | \$2,645 | \$3,274 | \$3,381 |
| TOTALS, EXPENDITURES | \$2,645 | \$3,274 | \$3,381 |
| 0064 Motor Vehicle License Fee Account, Transportation Tax Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$4,966 | \$5,947 | \$6,367 |
| Allocation for Employee Compensation | - | 119 | - |
| Allocation for Other Post-Employment Benefits | - | 30 | - |
| Allocation for Staff Benefits | - | 46 | - |
| Section 3.60 Pension Contribution Adjustments | - | 23 | - |
| Totals Available | \$4,966 | \$6,165 | \$6,367 |
| TOTALS, EXPENDITURES | \$4,966 | \$6,165 | \$6,367 |
| 0122 Emergency Food Assistance Program Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$6 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$6 | \$6 | \$6 |
| 0167 Delinquent Tax Collection Fund | | | |
| APPROPRIATIONS | | | |
| Revenue and Tax Code section 19378 | - | \$404 | \$404 |
| Totals Available | - | \$404 | \$404 |
| TOTALS, EXPENDITURES | - | \$404 | \$404 |
| Less funding provided by General Fund | - | -404 | -404 |
| NET TOTALS, EXPENDITURES | - | - | - |
| 0200 Fish and Game Preservation Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$10 | \$13 | \$13 |
| Totals Available | \$10 | \$13 | \$13 |
| TOTALS, EXPENDITURES | \$10 | \$13 | \$13 |
| 0242 Court Collection Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$12,002 | \$13,009 | \$13,773 |
| Allocation for Employee Compensation | - | 249 | - |
| Allocation for Other Post-Employment Benefits | - | 64 | - |
| Allocation for Staff Benefits | - | 93 | - |
| Section 3.60 Pension Contribution Adjustments | - | 52 | - |
| Totals Available | \$12,002 | \$13,467 | \$13,773 |
| TOTALS, EXPENDITURES | \$12,002 | \$13,467 | \$13,773 |
| 0803 State Childrens Trust Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$5 | \$6 | \$6 |
| Totals Available | \$5 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$5 | \$6 | \$6 |
| 0823 California Alzheimers Disease and Related Disorders Research Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$11 | \$11 | \$11 |
| TOTALS, EXPENDITURES | \$11 | \$11 | \$11 |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| 0886 California Seniors Special Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$2 | \$4 | \$4 |
| Totals Available | \$2 | \$4 | \$4 |
| TOTALS, EXPENDITURES | \$2 | \$4 | \$4 |
| 0942 Special Deposit Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$83 | \$150 | \$150 |
| Totals Available | \$83 | \$150 | \$150 |
| TOTALS, EXPENDITURES | \$83 | \$150 | \$150 |
| 0945 California Breast Cancer Research Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$7 | \$7 | \$7 |
| TOTALS, EXPENDITURES | \$7 | \$7 | \$7 |
| 0974 California Peace Officer Memorial Foundation Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$3 | \$5 | \$5 |
| Totals Available | \$3 | \$5 | \$5 |
| TOTALS, EXPENDITURES | \$3 | \$5 | \$5 |
| 0979 California Firefighters Memorial Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$5 | \$7 | \$7 |
| Totals Available | \$5 | \$7 | \$7 |
| TOTALS, EXPENDITURES | \$5 | \$7 | \$7 |
| 0995 Reimbursements | | | |
| APPROPRIATIONS | | | |
| Reimbursements | \$11,470 | \$11,633 | \$11,664 |
| TOTALS, EXPENDITURES | \$11,470 | \$11,633 | \$11,664 |
| 8047 California Sea Otter Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$6 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$6 | \$6 | \$6 |
| 8054 California Cancer Research Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$6 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$6 | \$6 | \$6 |
| 8075 School Supplies for Homeless Children Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$6 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$6 | \$6 | \$6 |
| 8076 State Parks Protection Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$14 | \$14 | \$14 |
| TOTALS, EXPENDITURES | \$14 | \$14 | \$14 |
| 8077 California YMCA Youth and Government Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$6 | \$6 |
| TOTALS, EXPENDITURES | - | \$6 | \$6 |
| 8085 Keep Arts in Schools Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$6 | \$6 | \$6 |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| TOTALS, EXPENDITURES | \$6 | \$6 | \$6 |
| 8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$6 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$6 | \$6 | \$6 |
| 8092 Habitat for Humanity Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$6 | \$6 |
| TOTALS, EXPENDITURES | - | \$6 | \$6 |
| 8097 Prevention of Animal Homelessness and Cruelty Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$6 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$6 | \$6 | \$6 |
| 8103 Type 1 Diabetes Research Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$2 | \$6 | \$6 |
| Totals Available | \$2 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$2 | \$6 | \$6 |
| 8104 California Domestic Violence Victims Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$5 | \$6 | \$6 |
| Totals Available | \$5 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$5 | \$6 | \$6 |
| 8105 Revive the Salton Sea Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$2 | \$6 | \$6 |
| Totals Available | \$2 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$2 | \$6 | \$6 |
| 8106 Special Olympics Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$2 | \$6 | \$6 |
| Totals Available | \$2 | \$6 | \$6 |
| TOTALS, EXPENDITURES | \$2 | \$6 | \$6 |
| 8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$6 | \$6 |
| TOTALS, EXPENDITURES | - | \$6 | \$6 |
| 8118 Organ and Tissue Donor Registry Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | - | \$6 |
| TOTALS, EXPENDITURES | - | - | \$6 |
| 8121 Schools Not Prisons Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | - | \$6 |
| TOTALS, EXPENDITURES | - | - | \$6 |
| 8122 National Alliance on Mental Illness California Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | - | \$6 |
| TOTALS, EXPENDITURES | - | - | \$6 |
| 8814 Rape Kit Backlog Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|------------------|------------------|
| 001 Budget Act appropriation | - | \$6 | \$6 |
| TOTALS, EXPENDITURES | - | \$6 | \$6 |
| 8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$6 | \$6 |
| TOTALS, EXPENDITURES | - | \$6 | \$6 |
| Total Expenditures, All Funds, (State Operations) | \$784,985 | \$842,967 | \$863,107 |

FUND CONDITION STATEMENTS

| | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| 0167 Delinquent Tax Collection Fund ^S | | | |
| BEGINNING BALANCE | - | - | - |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7730 Franchise Tax Board (State Operations) | - | 404 | 404 |
| Expenditure Adjustments: | | | |
| Less funding provided by General Fund (State Operations) | - | -404 | -404 |
| FUND BALANCE | - | - | - |
| 0242 Court Collection Account ^S | | | |
| BEGINNING BALANCE | \$1,352 | \$998 | \$8,705 |
| Prior Year Adjustments | -4 | - | - |
| Adjusted Beginning Balance | \$1,348 | \$998 | \$8,705 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4171100 Cost Recoveries - Other | 117,166 | 136,189 | 109,041 |
| 4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons | 79 | 178 | 27 |
| Total Revenues, Transfers, and Other Adjustments | \$117,245 | \$136,367 | \$109,068 |
| Total Resources | \$118,593 | \$137,365 | \$117,773 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7730 Franchise Tax Board (State Operations) | 12,002 | 13,467 | 13,773 |
| 8880 Financial Information System for California (State Operations) | 15 | 1 | -2 |
| 9892 Supplemental Pension Payments (State Operations) | - | 141 | 317 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 834 | 781 | 882 |
| 9901 Various Departments (Local Assistance) | 104,744 | 114,270 | 91,491 |
| Total Expenditures and Expenditure Adjustments | \$117,595 | \$128,660 | \$106,461 |
| FUND BALANCE | \$998 | \$8,705 | \$11,312 |
| Reserve for economic uncertainties | 998 | 8,705 | 11,312 |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|--|------------------|----------------|----------------|---------------------|-----------------|-----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 5,697.4 | 5,742.8 | 5,673.8 | \$409,297 | \$417,923 | \$415,205 |
| Salary and Other Adjustments | 202.3 | - | 63.0 | -10,702 | 20,724 | 22,504 |
| Workload and Administrative Adjustments | | | | | | |
| Accounting Workload Augmentation | | | | | | |
| Accounting Administrator I (Spec) | - | - | 3.0 | - | - | 222 |

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

7730 Franchise Tax Board - Continued

| | Positions | | | Expenditures | | |
|---|-----------|---------|---------|--------------|-----------|-----------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Accounting Officer (Spec) (Limited Term 06-30-2021) | - | - | 7.0 | - | - | 367 |
| Overtime (Limited Term 06-30-2020) | - | - | - | - | - | 100 |
| Sr Accounting Officer (Spec) | - | - | 1.0 | - | - | 67 |
| Staff Operations Spec | - | - | 1.0 | - | - | 74 |
| Dissolution of Inactive Limited Liability Corporations (AB 2503) | | | | | | |
| Compliance Rep | - | - | 4.0 | - | - | 200 |
| Tax Program Techn II | - | - | 1.0 | - | - | 45 |
| Temporary Help | - | - | - | - | - | -101 |
| Human Resources Workload Growth | | | | | | |
| Assoc Govtl Program Analyst | - | - | 1.0 | - | - | 67 |
| Assoc Pers Analyst | - | - | 6.0 | - | - | 403 |
| Mgmt Svcs Techn | - | - | 1.0 | - | - | 38 |
| Pers Techn I | - | - | 1.0 | - | - | 43 |
| Personnel Spec | - | - | 1.0 | - | - | 52 |
| Sr Operations Spec | - | - | 1.0 | - | - | 81 |
| Sr Personnel Spec | - | - | 1.0 | - | - | 57 |
| Staff Svcs Analyst (Gen) | - | - | 1.0 | - | - | 56 |
| Staff Svcs Mgr I | - | - | 1.0 | - | - | 80 |
| Individual Health Mandate and Expanded Subsidies | | | | | | |
| Info Tech Spec I (Limited Term 06-30-2022) | - | - | 50.0 | - | - | 4,338 |
| Tax Appeals Assistance Program | | | | | | |
| Assoc Govtl Program Analyst | - | - | 1.0 | - | - | 67 |
| Tax Counsel IV | - | - | 1.0 | - | - | 139 |
| TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS | - | - | 83.0 | \$- | \$- | \$6,395 |
| Totals, Adjustments | 202.3 | - | 146.0 | \$-10,702 | \$20,724 | \$28,899 |
| TOTALS, SALARIES AND WAGES | 5,899.7 | 5,742.8 | 5,819.8 | \$398,595 | \$438,647 | \$444,104 |

* 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

The Department of General Services (DGS), as an enterprise organization under the Government Operations Agency, provides centralized services to state agencies in the areas of: management of state-owned and leased real estate, including design and construction of state infrastructure projects; approval of architectural designs for local schools and other state-owned building; printing services; procurement of commodities, services, and equipment for state agencies; and management of the state's vehicle fleet. Furthermore, DGS employs practices that support initiatives to reduce energy consumption and help preserve California resources. The Director of DGS serves on several state boards and commissions.

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

3-YEAR EXPENDITURES AND POSITIONS

| | | Positions | | | Expenditures | | |
|--|--|----------------|----------------|----------------|------------------|--------------------|--------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6320 | Building Regulation Services | 344.9 | 357.8 | 367.8 | \$75,129 | \$89,462 | \$91,643 |
| 6324 | Facilities Management Division | 1,486.2 | 1,490.7 | 1,490.7 | 427,721 | 450,438 | 461,223 |
| 6325 | Real Estate Services | 305.3 | 349.7 | 349.7 | 68,139 | 81,740 | 115,512 |
| 6330 | Statewide Support Services | 810.5 | 814.5 | 827.5 | 370,713 | 537,994 | 541,384 |
| 6335 | Program Overhead Allocations Interagency Support Division and RESD Executive | 8.3 | 13.0 | 13.0 | - | - | - |
| 9900100 | Administration | 473.6 | 426.4 | 428.3 | 87,555 | 82,982 | 82,366 |
| 9900200 | Administration - Distributed | - | - | - | -75,527 | -77,408 | -78,714 |
| 9900300 | Distributed Services | - | - | - | -8,982 | -9,196 | -9,196 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 3,428.8 | 3,452.1 | 3,477.0 | \$944,748 | \$1,156,012 | \$1,204,218 |
| FUNDING | | | | | 2017-18* | 2018-19* | 2019-20* |
| 0001 | General Fund | | | | \$18,769 | \$31,015 | \$62,872 |
| 0002 | Property Acquisition Law Money Account | | | | 5,991 | 3,975 | 3,953 |
| 0003 | Motor Vehicle Parking Facilities Moneys Account | | | | 2,731 | 3,441 | 8,353 |
| 0006 | Disability Access Account | | | | 9,157 | 10,762 | 11,183 |
| 0026 | State Motor Vehicle Insurance Account | | | | 23,857 | 34,138 | 34,069 |
| 0140 | California Environmental License Plate Fund | | | | - | 2,052 | - |
| 0328 | Public School Planning, Design, and Construction Review Revolving Fund | | | | 54,807 | 63,452 | 65,595 |
| 0465 | Energy Resources Programs Account | | | | 1,624 | 23 | - |
| 0602 | Architecture Revolving Fund | | | | 37,732 | 43,461 | 43,700 |
| 0666 | Service Revolving Fund | | | | 646,408 | 691,910 | 701,071 |
| 0956 | State School Site Utilization Fund | | | | 2,306 | 3,340 | 2,735 |
| 0995 | Reimbursements | | | | 1,526 | 5,654 | 5,654 |
| 1027 | Full-Day Kindergarten Facilities Account | | | | - | 719 | - |
| 3082 | School Facilities Emergency Repair Account | | | | 13 | 83 | - |
| 3091 | Certified Access Specialist Fund | | | | 355 | 382 | 385 |
| 3144 | Building Standards Administration Special Revolving Fund | | | | 641 | 947 | 986 |
| 3245 | Disability Access and Education Revolving Fund | | | | 429 | 704 | 704 |
| 6036 | 2002 State School Facilities Fund | | | | 3,754 | - | - |
| 6044 | 2004 State School Facilities Fund | | | | 1,956 | 7,019 | 1 |
| 6057 | 2006 State School Facilities Fund | | | | 465 | 306 | 6,367 |
| 6086 | 2016 State School Facilities Fund | | | | - | 45 | 2,218 |
| 9740 | Central Service Cost Recovery Fund | | | | - | 2,538 | 4,306 |
| 9746 | Natural Gas Services Program Fund | | | | 132,227 | 250,046 | 250,066 |
| TOTALS, EXPENDITURES, ALL FUNDS | | | | | \$944,748 | \$1,156,012 | \$1,204,218 |

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.

7760 Department of General Services - Continued

DEPARTMENT AUTHORITY

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

MAJOR PROGRAM CHANGES

- The Budget includes a \$43.7 million one-time, multi-year General Fund appropriation to support the disposition of the Sonoma Developmental Center.
- The Budget includes one-time funding of \$18.6 million (\$9.3 million General Fund and \$9.3 million Service Revolving Fund) to support year three of the Department of General Services' Zero Emission Vehicle Five-Year Infrastructure Plan to install EVSE in state facilities. This funding will support the continued planning, design, and construction of electric vehicle charging infrastructure to support an additional 1,400 zero emission vehicles by 2022.

DETAILED BUDGET ADJUSTMENTS

| | 2018-19* | | | 2019-20* | | |
|---|-----------------|-----------------|-----------|-----------------|-----------------|-------------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | |
| Workload Budget Change Proposals | | | | | | |
| • Sonoma Developmental Center - Transfer of Jurisdiction | \$- | \$- | - | \$21,064 | \$- | - |
| • Electric Vehicle Service Equipment Infrastructure Assessment and Facility Development | - | - | - | 9,298 | 9,299 | - |
| • Deferred Maintenance Allocation | - | - | - | 8,000 | - | - |
| • Fairview Developmental Center | - | - | - | 2,168 | - | - |
| • Facilities Management Division Increased Operational Costs | - | - | - | - | 30,149 | - |
| • Division of the State Architect Increased Workload | - | - | - | - | 9,616 | - |
| • Statewide Parking Program | - | - | - | - | 2,200 | - |
| • Office of Sustainability Energy Resources Account Funding Replacement | - | - | - | - | 2,052 | 7.9 |
| • Technical BCP: Increased Expenditure Authority for the Statewide Travel Program | - | - | - | - | 1,523 | - |
| • Office of Public School Construction Personal Services | - | - | - | - | 1,202 | 10.0 |
| • Contracted Fiscal Services Workload Increases | - | - | - | - | 1,084 | 8.0 |
| Totals, Workload Budget Change Proposals | \$- | \$- | - | \$40,530 | \$57,125 | 25.9 |
| Other Workload Budget Adjustments | | | | | | |
| • Other Post-Employment Benefit Adjustments | 19 | 2,414 | - | 19 | 2,414 | - |
| • Miscellaneous Baseline Adjustments | 11,922 | 27,323 | - | 9,965 | -2,119 | - |
| • Salary Adjustments | 64 | 10,462 | - | 64 | 10,462 | - |
| • Benefit Adjustments | 25 | 3,780 | - | 25 | 3,912 | - |
| • Retirement Rate Adjustments | 15 | 2,268 | - | 15 | 2,268 | - |
| • Lease Revenue Debt Service Adjustment | - | - | - | - | -171 | - |
| Totals, Other Workload Budget Adjustments | \$12,045 | \$46,247 | - | \$10,088 | \$16,766 | - |
| Totals, Workload Budget Adjustments | \$12,045 | \$46,247 | - | \$50,618 | \$73,891 | 25.9 |
| Totals, Budget Adjustments | \$12,045 | \$46,247 | - | \$50,618 | \$73,891 | 25.9 |

PROGRAM DESCRIPTIONS

6320 - BUILDING REGULATION SERVICES

* 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

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. 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

| | | 2017-18* | 2018-19* | 2019-20* |
|-------------|--|----------|----------|----------|
| | PROGRAM REQUIREMENTS | | | |
| 6320 | BUILDING REGULATION SERVICES | | | |
| | State Operations: | | | |
| 0006 | Disability Access Account | \$9,157 | \$10,762 | \$11,183 |
| 0328 | Public School Planning, Design, and Construction Review Revolving Fund | 54,807 | 63,452 | 65,595 |
| 0666 | Service Revolving Fund | 1,246 | 1,703 | 1,469 |
| 0956 | State School Site Utilization Fund | 2,306 | 3,340 | 2,735 |
| 1027 | Full-Day Kindergarten Facilities Account | - | 719 | - |
| 3082 | School Facilities Emergency Repair Account | 13 | 83 | - |
| 3091 | Certified Access Specialist Fund | 355 | 382 | 385 |
| 3144 | Building Standards Administration Special Revolving Fund | 641 | 947 | 986 |
| 3245 | Disability Access and Education Revolving Fund | 429 | 704 | 704 |

* 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

| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|--|------------------|------------------|------------------|
| 6036 | 2002 State School Facilities Fund | 3,754 | - | - |
| 6044 | 2004 State School Facilities Fund | 1,956 | 7,019 | 1 |
| 6057 | 2006 State School Facilities Fund | 465 | 306 | 6,367 |
| 6086 | 2016 State School Facilities Fund | - | 45 | 2,218 |
| | Totals, State Operations | \$75,129 | \$89,462 | \$91,643 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6320010 | Division of the State Architect | | | |
| | State Operations: | | | |
| 0006 | Disability Access Account | \$9,157 | \$10,762 | \$11,183 |
| 0328 | Public School Planning, Design, and Construction Review Revolving Fund | 54,807 | 63,452 | 65,595 |
| 0666 | Service Revolving Fund | 20 | 56 | 56 |
| 3091 | Certified Access Specialist Fund | 355 | 382 | 385 |
| 3245 | Disability Access and Education Revolving Fund | 429 | 704 | 704 |
| | Totals, State Operations | \$64,768 | \$75,356 | \$77,923 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6320019 | Public School Construction | | | |
| | State Operations: | | | |
| 0956 | State School Site Utilization Fund | 2,306 | 3,340 | 2,735 |
| 3082 | School Facilities Emergency Repair Account | 13 | 83 | - |
| 6036 | 2002 State School Facilities Fund | 3,754 | - | - |
| 6044 | 2004 State School Facilities Fund | 1,956 | 7,019 | 1 |
| 6057 | 2006 State School Facilities Fund | 465 | 306 | 6,367 |
| 6086 | 2016 State School Facilities Fund | - | 45 | 2,218 |
| | Totals, State Operations | \$8,494 | \$10,793 | \$11,321 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6320028 | Building Standards Commission | | | |
| | State Operations: | | | |
| 0666 | Service Revolving Fund | \$1,226 | \$1,647 | \$1,413 |
| 3144 | Building Standards Administration Special Revolving Fund | 641 | 947 | 986 |
| | Totals, State Operations | \$1,867 | \$2,594 | \$2,399 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6320037 | Full-Day Kindergarten Facilities | | | |
| | State Operations: | | | |
| 1027 | Full-Day Kindergarten Facilities Account | \$- | \$719 | \$- |
| | Totals, State Operations | \$- | \$719 | \$- |
| | PROGRAM REQUIREMENTS | | | |
| 6324 | FACILITIES MANAGEMENT DIVISION | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$7,079 | \$17,079 | \$15,079 |
| 0666 | Service Revolving Fund | 420,642 | 433,357 | 446,142 |
| 0995 | Reimbursements | - | 2 | 2 |
| | Totals, State Operations | \$427,721 | \$450,438 | \$461,223 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6324046 | Facilities Management Division | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$7,079 | \$17,079 | \$15,079 |
| 0666 | Service Revolving Fund | 420,642 | 433,357 | 446,142 |
| 0995 | Reimbursements | - | 2 | 2 |
| | Totals, State Operations | \$427,721 | \$450,438 | \$461,223 |
| | PROGRAM REQUIREMENTS | | | |

* 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

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|----------------|--|------------------|------------------|------------------|
| 6325 | REAL ESTATE SERVICES | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$580 | \$560 | \$34,492 |
| 0002 | Property Acquisition Law Money Account | 5,991 | 3,975 | 3,953 |
| 0602 | Architecture Revolving Fund | 36,714 | 42,132 | 42,370 |
| 0666 | Service Revolving Fund | 24,854 | 35,073 | 34,697 |
| | Totals, State Operations | \$68,139 | \$81,740 | \$115,512 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6325010 | Asset Management Branch | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$580 | \$560 | \$34,492 |
| 0002 | Property Acquisition Law Money Account | 5,991 | 3,975 | 3,953 |
| 0666 | Service Revolving Fund | 19,115 | 27,201 | 27,076 |
| | Totals, State Operations | \$25,686 | \$31,736 | \$65,521 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6325055 | Construction Services Branch | | | |
| | State Operations: | | | |
| 0602 | Architecture Revolving Fund | \$12,591 | \$15,327 | \$15,331 |
| 0666 | Service Revolving Fund | - | 175 | 175 |
| | Totals, State Operations | \$12,591 | \$15,502 | \$15,506 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6325064 | Project Management and Development Branch | | | |
| | State Operations: | | | |
| 0602 | Architecture Revolving Fund | 24,123 | 26,805 | 27,039 |
| 0666 | Service Revolving Fund | 5,739 | 7,697 | 7,446 |
| | Totals, State Operations | \$29,862 | \$34,502 | \$34,485 |
| | PROGRAM REQUIREMENTS | | | |
| 6330 | STATEWIDE SUPPORT SERVICES | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$3,933 | \$11,454 | \$13,301 |
| 0003 | Motor Vehicle Parking Facilities Moneys Account | 2,731 | 3,441 | 8,353 |
| 0026 | State Motor Vehicle Insurance Account | 23,857 | 34,138 | 34,069 |
| 0140 | California Environmental License Plate Fund | - | 2,052 | - |
| 0465 | Energy Resources Programs Account | 1,624 | 23 | - |
| 0602 | Architecture Revolving Fund | 1,018 | 1,329 | 1,330 |
| 0666 | Service Revolving Fund | 205,323 | 230,973 | 227,959 |
| 0995 | Reimbursements | - | 2,000 | 2,000 |
| 9740 | Central Service Cost Recovery Fund | - | 2,538 | 4,306 |
| 9746 | Natural Gas Services Program Fund | 132,227 | 250,046 | 250,066 |
| | Totals, State Operations | \$370,713 | \$537,994 | \$541,384 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330010 | Administrative Hearings | | | |
| | State Operations: | | | |
| 0666 | Service Revolving Fund | \$39,276 | \$51,942 | \$50,385 |
| | Totals, State Operations | \$39,276 | \$51,942 | \$50,385 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330019 | Fleet Administration | | | |
| | State Operations: | | | |
| 0003 | Motor Vehicle Parking Facilities Moneys Account | \$2,731 | \$3,441 | \$8,353 |
| 0666 | Service Revolving Fund | 52,739 | 55,466 | 51,612 |

* 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

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|----------------|---|------------------|------------------|------------------|
| | Totals, State Operations | \$55,470 | \$58,907 | \$59,965 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330028 | Risk and Insurance Management | | | |
| | State Operations: | | | |
| 0026 | State Motor Vehicle Insurance Account | \$23,857 | \$34,138 | \$34,069 |
| 0666 | Service Revolving Fund | 3,140 | 3,651 | 3,683 |
| 9746 | Natural Gas Services Program Fund | 132,227 | 250,046 | 250,066 |
| | Totals, State Operations | \$159,224 | \$287,835 | \$287,818 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330037 | Legal Services | | | |
| | State Operations: | | | |
| 0666 | Service Revolving Fund | \$3,363 | \$2,302 | \$2,303 |
| | Totals, State Operations | \$3,363 | \$2,302 | \$2,303 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330046 | Procurement | | | |
| | State Operations: | | | |
| 0140 | California Environmental License Plate Fund | \$- | \$450 | \$- |
| 0465 | Energy Resources Programs Account | 527 | 6 | - |
| 0666 | Service Revolving Fund | 31,117 | 35,801 | 35,654 |
| 0995 | Reimbursements | - | 1,000 | 1,000 |
| | Totals, State Operations | \$31,644 | \$37,257 | \$36,654 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330055 | State Publishing | | | |
| | State Operations: | | | |
| 0666 | Service Revolving Fund | \$67,501 | \$69,172 | \$69,102 |
| | Totals, State Operations | \$67,501 | \$69,172 | \$69,102 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330064 | Contracted Human Resources Services | | | |
| | State Operations: | | | |
| 0666 | Service Revolving Fund | \$644 | \$970 | \$996 |
| | Totals, State Operations | \$644 | \$970 | \$996 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330073 | Contracted Fiscal Services | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$- | \$3,232 | \$3,230 |
| 0666 | Service Revolving Fund | 6,801 | 3,707 | 2,924 |
| 9740 | Central Service Cost Recovery Fund | - | 2,538 | 4,306 |
| | Totals, State Operations | \$6,801 | \$9,477 | \$10,460 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330082 | Office of Sustainability | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$3,329 | \$7,449 | \$9,298 |
| 0140 | California Environmental License Plate Fund | - | 1,602 | - |
| 0465 | Energy Resources Programs Account | 1,097 | 17 | - |
| 0602 | Architecture Revolving Fund | 1,018 | 1,329 | 1,330 |
| 0666 | Service Revolving Fund | 742 | 7,962 | 11,300 |
| 0995 | Reimbursements | - | 1,000 | 1,000 |
| | Totals, State Operations | \$6,186 | \$19,359 | \$22,928 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6330084 | CA Commission on Disability Access | | | |
| | State Operations: | | | |

* 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

| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|---|-----------------|-----------------|-----------------|
| 0001 | General Fund | \$604 | \$773 | \$773 |
| | Totals, State Operations | \$604 | \$773 | \$773 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6335010 | Program Overhead Interagency Support Division and RESD Executive | | | |
| | State Operations: | | | |
| 0002 | Property Acquisition Law Money Account | \$7 | \$16 | \$16 |
| 0602 | Architecture Revolving Fund | 254 | 560 | 561 |
| 0666 | Service Revolving Fund | 885 | 1,523 | 1,523 |
| 6036 | 2002 State School Facilities Fund | 54 | - | - |
| 6044 | 2004 State School Facilities Fund | - | 44 | - |
| 6086 | 2016 State School Facilities Fund | - | 1 | 59 |
| | Totals, State Operations | \$1,200 | \$2,144 | \$2,159 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 6335019 | Distributed Program Overhead Interagency Support Division and RESD Executive | | | |
| | State Operations: | | | |
| 0002 | Property Acquisition Law Money Account | -\$7 | -\$16 | -\$16 |
| 0602 | Architecture Revolving Fund | -254 | -560 | -561 |
| 0666 | Service Revolving Fund | -885 | -1,523 | -1,523 |
| 6036 | 2002 State School Facilities Fund | -54 | - | - |
| 6044 | 2004 State School Facilities Fund | - | -44 | - |
| 6086 | 2016 State School Facilities Fund | - | -1 | -59 |
| | Totals, State Operations | -\$1,200 | -\$2,144 | -\$2,159 |
| | PROGRAM REQUIREMENTS | | | |
| 9900 | ADMINISTRATION - TOTAL | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$7,177 | \$1,922 | \$- |
| 0666 | Service Revolving Fund | -5,657 | -9,196 | -9,196 |
| 0995 | Reimbursements | 1,526 | 3,652 | 3,652 |
| | Totals, State Operations | \$3,046 | -\$3,622 | -\$5,544 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900100 | Administration | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$7,264 | \$2,520 | \$1,012 |
| 0002 | Property Acquisition Law Money Account | 561 | 604 | 581 |
| 0003 | Motor Vehicle Parking Facilities Money's Account | 117 | 223 | 220 |
| 0006 | Disability Access Account | 958 | 1,600 | 1,568 |
| 0026 | State Motor Vehicle Insurance Account | 331 | 419 | 350 |
| 0140 | California Environmental License Plate Fund | - | 282 | - |
| 0328 | Public School Planning, Design, and Construction Review Revolving Fund | 6,516 | 8,958 | 8,757 |
| 0465 | Energy Resources Programs Account | 312 | - | - |
| 0602 | Architecture Revolving Fund | 6,420 | 6,312 | 6,540 |
| 0666 | Service Revolving Fund | 61,559 | 55,879 | 56,692 |
| 0956 | State School Site Utilization Fund | 1,031 | 1,594 | 1,649 |
| 0995 | Reimbursements | 1,526 | 3,652 | 3,652 |
| 1027 | Full-Day Kindergarten Facilities Account | - | 71 | - |
| 3091 | Certified Access Specialist Fund | 37 | 30 | 32 |
| 3144 | Building Standards Administration Special Revolving Fund | 124 | 152 | 191 |
| 3245 | Disability Access and Education Revolving Fund | 124 | 102 | 102 |
| 6036 | 2002 State School Facilities Fund | 342 | - | - |
| 6044 | 2004 State School Facilities Fund | 209 | - | - |

* 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

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|----------------|--|------------------|--------------------|--------------------|
| 6057 | 2006 State School Facilities Fund | - | 43 | - |
| 6086 | 2016 State School Facilities Fund | - | 55 | 423 |
| 9740 | Central Service Cost Recovery Fund | - | 353 | 444 |
| 9746 | Natural Gas Services Program Fund | 124 | 133 | 153 |
| | Totals, State Operations | \$87,555 | \$82,982 | \$82,366 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900200 | Administration - Distributed | | | |
| | State Operations: | | | |
| 0001 | General Fund | -\$87 | -\$598 | -\$1,012 |
| 0002 | Property Acquisition Law Money Account | -561 | -604 | -581 |
| 0003 | Motor Vehicle Parking Facilities Moneys Account | -117 | -223 | -220 |
| 0006 | Disability Access Account | -958 | -1,600 | -1,568 |
| 0026 | State Motor Vehicle Insurance Account | -331 | -419 | -350 |
| 0140 | California Environmental License Plate Fund | - | -282 | - |
| 0328 | Public School Planning, Design, and Construction Review Revolving Fund | -6,516 | -8,958 | -8,757 |
| 0465 | Energy Resources Programs Account | -312 | - | - |
| 0602 | Architecture Revolving Fund | -6,420 | -6,312 | -6,540 |
| 0666 | Service Revolving Fund | -58,234 | -55,879 | -56,692 |
| 0956 | State School Site Utilization Fund | -1,031 | -1,594 | -1,649 |
| 1027 | Full-Day Kindergarten Facilities Account | - | -71 | - |
| 3091 | Certified Access Specialist Fund | -37 | -30 | -32 |
| 3144 | Building Standards Administration Special Revolving Fund | -124 | -152 | -191 |
| 3245 | Disability Access and Education Revolving Fund | -124 | -102 | -102 |
| 6036 | 2002 State School Facilities Fund | -342 | - | - |
| 6044 | 2004 State School Facilities Fund | -209 | - | - |
| 6057 | 2006 State School Facilities Fund | - | -43 | - |
| 6086 | 2016 State School Facilities Fund | - | -55 | -423 |
| 9740 | Central Service Cost Recovery Fund | - | -353 | -444 |
| 9746 | Natural Gas Services Program Fund | -124 | -133 | -153 |
| | Totals, State Operations | -\$75,527 | -\$77,408 | -\$78,714 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900300 | Distributed Services | | | |
| | State Operations: | | | |
| 0666 | Service Revolving Fund | -\$8,982 | -\$9,196 | -\$9,196 |
| | Totals, State Operations | -\$8,982 | -\$9,196 | -\$9,196 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 944,748 | 1,156,012 | 1,204,218 |
| | Totals, Expenditures | \$944,748 | \$1,156,012 | \$1,204,218 |

EXPENDITURES BY CATEGORY

| 1 State Operations | Positions | | | Expenditures | | |
|---------------------------------------|------------------|----------------|----------------|---------------------|------------------|------------------|
| | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 3,423.1 | 3,452.1 | 3,451.1 | \$238,426 | \$247,941 | \$247,414 |
| Other Adjustments | 5.7 | - | 25.9 | -2,007 | 15,794 | 18,030 |
| Net Totals, Salaries and Wages | 3,428.8 | 3,452.1 | 3,477.0 | \$236,419 | \$263,735 | \$265,444 |
| Staff Benefits | - | - | - | 128,297 | 152,982 | 153,254 |
| Totals, Personal Services | 3,428.8 | 3,452.1 | 3,477.0 | \$364,716 | \$416,717 | \$418,698 |

* 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

| 1 State Operations | Positions | | | Expenditures | | |
|---|-----------|---------|---------|------------------|--------------------|--------------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$420,282 | \$458,890 | \$491,117 |
| SPECIAL ITEMS OF EXPENSES | | | | 159,750 | 280,405 | 294,403 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$944,748 | \$1,156,012 | \$1,204,218 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|---|-----------------|-----------------|-----------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$15,440 | \$18,970 | \$62,872 |
| Allocation for Employee Compensation | - | 64 | - |
| Allocation for Other Post-Employment Benefits | - | 19 | - |
| Allocation for Staff Benefits | - | 25 | - |
| Office of Risk and Insurance Management July 2018 Wildfire Adjustment | - | 1,922 | - |
| Section 3.60 Pension Contribution Adjustment | - | 15 | - |
| Section 6.10 Deferred Maintenance Project Funding | - | 10,000 | - |
| 015 Budget Act appropriation (transfer to Service Revolving Fund) | 3,329 | - | - |
| Totals Available | \$18,769 | \$31,015 | \$62,872 |
| TOTALS, EXPENDITURES | \$18,769 | \$31,015 | \$62,872 |
| 0002 Property Acquisition Law Money Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$5,991 | \$3,826 | \$3,953 |
| Allocation for Employee Compensation | - | 81 | - |
| Allocation for Other Post-Employment Benefits | - | 20 | - |
| Allocation for Staff Benefits | - | 31 | - |
| Section 3.60 Pension Contribution Adjustment | - | 17 | - |
| Totals Available | \$5,991 | \$3,975 | \$3,953 |
| TOTALS, EXPENDITURES | \$5,991 | \$3,975 | \$3,953 |
| 0003 Motor Vehicle Parking Facilities Moneys Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$2,731 | \$3,390 | \$8,353 |
| Allocation for Employee Compensation | - | 26 | - |
| Allocation for Other Post-Employment Benefits | - | 8 | - |
| Allocation for Staff Benefits | - | 10 | - |
| Section 3.60 Pension Contribution Adjustment | - | 7 | - |
| Totals Available | \$2,731 | \$3,441 | \$8,353 |
| TOTALS, EXPENDITURES | \$2,731 | \$3,441 | \$8,353 |
| 0006 Disability Access Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$9,157 | \$9,277 | \$11,183 |
| Allocation for Employee Compensation | - | 312 | - |
| Allocation for Other Post-Employment Benefits | - | 37 | - |
| Allocation for Staff Benefits | - | 107 | - |
| Division of the State Architect Provision 3 Adjustment | - | 978 | - |
| Section 3.60 Pension Contribution Adjustment | - | 51 | - |
| Totals Available | \$9,157 | \$10,762 | \$11,183 |
| TOTALS, EXPENDITURES | \$9,157 | \$10,762 | \$11,183 |
| 0026 State Motor Vehicle Insurance Account | | | |

* 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

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$2,066 | \$2,865 | \$2,869 |
| Allocation for Employee Compensation | - | 37 | - |
| Allocation for Other Post-Employment Benefits | - | 12 | - |
| Allocation for Staff Benefits | - | 14 | - |
| Section 3.60 Pension Contribution Adjustment | - | 10 | - |
| Government Code section 16379 | 21,791 | 31,200 | 31,200 |
| Totals Available | \$23,857 | \$34,138 | \$34,069 |
| TOTALS, EXPENDITURES | \$23,857 | \$34,138 | \$34,069 |
| 0140 California Environmental License Plate Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$1,990 | - |
| Allocation for Employee Compensation | - | 58 | - |
| Allocation for Other Post-Employment Benefits | - | 2 | - |
| Allocation for Staff Benefits | - | 2 | - |
| TOTALS, EXPENDITURES | - | \$2,052 | - |
| 0328 Public School Planning, Design, and Construction Review Revolving Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$54,807 | \$55,051 | \$65,595 |
| Allocation for Employee Compensation | - | 1,592 | - |
| Allocation for Other Post-Employment Benefits | - | 221 | - |
| Allocation for Staff Benefits | - | 538 | - |
| Division of the State Architect Provision 3 Adjustment | - | 5,768 | - |
| Section 3.60 Pension Contribution Adjustment | - | 282 | - |
| Totals Available | \$54,807 | \$63,452 | \$65,595 |
| TOTALS, EXPENDITURES | \$54,807 | \$63,452 | \$65,595 |
| 0465 Energy Resources Programs Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$1,624 | - | - |
| Allocation for Other Post-Employment Benefits | - | 4 | - |
| Allocation for Staff Benefits | - | 19 | - |
| Totals Available | \$1,624 | \$23 | - |
| TOTALS, EXPENDITURES | \$1,624 | \$23 | - |
| 0602 Architecture Revolving Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$37,732 | \$41,340 | \$43,700 |
| Allocation for Employee Compensation | - | 1,309 | - |
| Allocation for Other Post-Employment Benefits | - | 143 | - |
| Allocation for Staff Benefits | - | 460 | - |
| Section 3.60 Pension Contribution Adjustment | - | 209 | - |
| Totals Available | \$37,732 | \$43,461 | \$43,700 |
| TOTALS, EXPENDITURES | \$37,732 | \$43,461 | \$43,700 |
| 0666 Service Revolving Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$484,622 | \$488,521 | \$528,778 |
| Allocation for Employee Compensation | - | 6,740 | - |
| Allocation for Other Post-Employment Benefits | - | 1,882 | - |
| Allocation for Staff Benefits | - | 2,481 | - |
| Facility Management Division Provision 3 Adjustment | - | 14,600 | - |
| Fleet Administration Provision 3 Adjustment | - | 2,705 | - |
| Office of Fleet and Asset Management Provision 3 Adjustment | - | 1,324 | - |

* 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

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|------------------|------------------|
| Office of Fleet and Asset Management-State Travel Program Adjustment Pursuant to Provision 3 | - | 1,229 | - |
| Section 3.60 Pension Contribution Adjustment | - | 1,621 | - |
| 002 Budget Act appropriation | 149,003 | 150,663 | 150,511 |
| Lease Revenue Debt Service Adjustment | - | -765 | - |
| Lease Revenue Debt Service CY Adjustment | - | 765 | - |
| 003 Budget Act appropriation | 12,241 | 12,428 | 12,409 |
| 005 Budget Act appropriation | 3,871 | 7,668 | 9,373 |
| Allocation for Employee Compensation | - | 29 | - |
| Allocation for Other Post-Employment Benefits | - | 3 | - |
| Allocation for Staff Benefits | - | 11 | - |
| Section 3.60 Pension Contribution Adjustment | - | 5 | - |
| Totals Available | \$649,737 | \$691,910 | \$701,071 |
| TOTALS, EXPENDITURES | \$649,737 | \$691,910 | \$701,071 |
| Less funding provided by General Fund | -3,329 | - | - |
| NET TOTALS, EXPENDITURES | \$646,408 | \$691,910 | \$701,071 |
| 0956 State School Site Utilization Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$2,306 | \$3,340 | \$2,735 |
| Totals Available | \$2,306 | \$3,340 | \$2,735 |
| TOTALS, EXPENDITURES | \$2,306 | \$3,340 | \$2,735 |
| 0995 Reimbursements | | | |
| APPROPRIATIONS | | | |
| Reimbursements | \$1,526 | \$5,654 | \$5,654 |
| TOTALS, EXPENDITURES | \$1,526 | \$5,654 | \$5,654 |
| 1027 Full-Day Kindergarten Facilities Account | | | |
| APPROPRIATIONS | | | |
| Full-Day Kinder Program Administration | - | \$719 | - |
| TOTALS, EXPENDITURES | - | \$719 | - |
| 3082 School Facilities Emergency Repair Account | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$13 | \$83 | - |
| Totals Available | \$13 | \$83 | - |
| TOTALS, EXPENDITURES | \$13 | \$83 | - |
| 3091 Certified Access Specialist Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$355 | \$376 | \$385 |
| Allocation for Employee Compensation | - | 3 | - |
| Allocation for Other Post-Employment Benefits | - | 1 | - |
| Allocation for Staff Benefits | - | 1 | - |
| Section 3.60 Pension Contribution Adjustment | - | 1 | - |
| Totals Available | \$355 | \$382 | \$385 |
| TOTALS, EXPENDITURES | \$355 | \$382 | \$385 |
| 3144 Building Standards Administration Special Revolving Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$641 | \$903 | \$986 |
| Allocation for Employee Compensation | - | 24 | - |
| Allocation for Other Post-Employment Benefits | - | 6 | - |
| Allocation for Staff Benefits | - | 9 | - |
| Section 3.60 Pension Contribution Adjustment | - | 5 | - |
| Totals Available | \$641 | \$947 | \$986 |

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7760 Department of General Services - Continued

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|---|-----------------|-----------------|-----------------|
| TOTALS, EXPENDITURES | \$641 | \$947 | \$986 |
| 3245 Disability Access and Education Revolving Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$429 | \$676 | \$704 |
| Allocation for Employee Compensation | - | 16 | - |
| Allocation for Other Post-Employment Benefits | - | 3 | - |
| Allocation for Staff Benefits | - | 6 | - |
| Section 3.60 Pension Contribution Adjustment | - | 3 | - |
| Totals Available | \$429 | \$704 | \$704 |
| TOTALS, EXPENDITURES | \$429 | \$704 | \$704 |
| 6036 2002 State School Facilities Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$3,754 | - | - |
| TOTALS, EXPENDITURES | \$3,754 | - | - |
| 6044 2004 State School Facilities Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$1,956 | \$7,018 | \$1 |
| Allocation for Employee Compensation | - | 1 | - |
| TOTALS, EXPENDITURES | \$1,956 | \$7,019 | \$1 |
| 6057 2006 State School Facilities Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$465 | - | \$6,367 |
| Allocation for Employee Compensation | - | 181 | - |
| Allocation for Other Post-Employment Benefits | - | 55 | - |
| Allocation for Staff Benefits | - | 70 | - |
| Totals Available | \$465 | \$306 | \$6,367 |
| TOTALS, EXPENDITURES | \$465 | \$306 | \$6,367 |
| 6086 2016 State School Facilities Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | - | \$2,218 |
| Office of Public School Construction and Distributed Administration Technical Adjustments | - | -352 | - |
| Section 3.60 Pension Contribution Adjustment | - | 45 | - |
| Office of Public School Construction and Distributed Administration Technical Adjustments | - | 352 | - |
| TOTALS, EXPENDITURES | - | \$45 | \$2,218 |
| 9740 Central Service Cost Recovery Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | \$2,464 | \$4,306 |
| Allocation for Employee Compensation | - | 38 | - |
| Allocation for Other Post-Employment Benefits | - | 12 | - |
| Allocation for Staff Benefits | - | 15 | - |
| Section 3.60 Pension Contribution Adjustment | - | 9 | - |
| TOTALS, EXPENDITURES | - | \$2,538 | \$4,306 |
| 9746 Natural Gas Services Program Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$619 | \$1,038 | \$1,087 |
| Allocation for Employee Compensation | - | 15 | - |
| Allocation for Other Post-Employment Benefits | - | 5 | - |
| Allocation for Staff Benefits | - | 6 | - |
| Section 3.60 Pension Contribution Adjustment | - | 3 | - |
| Public Contract Code section 10299.1 | 131,608 | 248,979 | 248,979 |

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7760 Department of General Services - Continued

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|--------------------|--------------------|
| Totals Available | \$132,227 | \$250,046 | \$250,066 |
| TOTALS, EXPENDITURES | \$132,227 | \$250,046 | \$250,066 |
| Total Expenditures, All Funds, (State Operations) | \$944,748 | \$1,156,012 | \$1,204,218 |

FUND CONDITION STATEMENTS

| | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| 0002 Property Acquisition Law Money Account^s | | | |
| BEGINNING BALANCE | \$2,670 | \$1,100 | \$1,193 |
| Prior Year Adjustments | 205 | - | - |
| Adjusted Beginning Balance | \$2,875 | \$1,100 | \$1,193 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4125000 Insurance Fraud Assessment - General | 235 | - | - |
| 4151500 Miscellaneous Revenue - Use of Property and Money | - | 35 | 35 |
| 4152500 Rental of State Property | 2,672 | 2,772 | 2,772 |
| 4170400 Capital Asset Sales Proceeds | 155 | 1,500 | 1,500 |
| 4172500 Miscellaneous Revenue | 1,337 | - | - |
| Total Revenues, Transfers, and Other Adjustments | \$4,399 | \$4,307 | \$4,307 |
| Total Resources | \$7,274 | \$5,407 | \$5,500 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7760 Department of General Services (State Operations) | 5,991 | 3,975 | 3,953 |
| 8880 Financial Information System for California (State Operations) | 6 | 1 | -1 |
| 9892 Supplemental Pension Payments (State Operations) | - | 40 | - |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 177 | 198 | 431 |
| Total Expenditures and Expenditure Adjustments | \$6,174 | \$4,214 | \$4,383 |
| FUND BALANCE | \$1,100 | \$1,193 | \$1,117 |
| Reserve for economic uncertainties | 1,100 | 1,193 | 1,117 |
| 0003 Motor Vehicle Parking Facilities Moneys Account^s | | | |
| BEGINNING BALANCE | \$3,670 | \$5,015 | \$7,046 |
| Prior Year Adjustments | 49 | - | - |
| Adjusted Beginning Balance | \$3,719 | \$5,015 | \$7,046 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4144500 Parking Lot Revenues | 4,173 | 5,708 | 6,557 |
| 4172500 Miscellaneous Revenue | 39 | - | - |
| Total Revenues, Transfers, and Other Adjustments | \$4,212 | \$5,708 | \$6,557 |
| Total Resources | \$7,931 | \$10,723 | \$13,603 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7760 Department of General Services (State Operations) | 2,731 | 3,441 | 8,353 |
| 8880 Financial Information System for California (State Operations) | 4 | - | - |
| 9892 Supplemental Pension Payments (State Operations) | - | 10 | 19 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 181 | 226 | 187 |
| Total Expenditures and Expenditure Adjustments | \$2,916 | \$3,677 | \$8,559 |
| FUND BALANCE | \$5,015 | \$7,046 | \$5,044 |
| Reserve for economic uncertainties | 5,015 | 7,046 | 5,044 |
| 0006 Disability Access Account^s | | | |

* 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

| | 2017-18* | 2018-19* | 2019-20* |
|---|----------|----------|----------|
| BEGINNING BALANCE | \$17,652 | \$23,704 | \$27,286 |
| Prior Year Adjustments | -366 | - | - |
| Adjusted Beginning Balance | \$17,286 | \$23,704 | \$27,286 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4120400 Building Construction Filing Fees (Physically Handicapped) | 4,529 | 15,154 | 15,801 |
| 4129400 Other Regulatory Licenses and Permits | 1 | - | - |
| 4130000 Architecture Public Building Fees | 11,267 | - | - |
| 4140000 Document Sales | 2 | - | - |
| 4163000 Investment Income - Surplus Money Investments | 214 | 1 | 1 |
| 4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons | - | 1 | 1 |
| 4172500 Miscellaneous Revenue | 20 | - | - |
| Total Revenues, Transfers, and Other Adjustments | \$16,033 | \$15,156 | \$15,803 |
| Total Resources | \$33,319 | \$38,860 | \$43,089 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7760 Department of General Services (State Operations) | 9,157 | 10,762 | 11,183 |
| 8880 Financial Information System for California (State Operations) | 12 | 1 | -1 |
| 9892 Supplemental Pension Payments (State Operations) | - | 118 | 246 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 446 | 693 | 573 |
| Total Expenditures and Expenditure Adjustments | \$9,615 | \$11,574 | \$12,001 |
| FUND BALANCE | \$23,704 | \$27,286 | \$31,088 |
| Reserve for economic uncertainties | 23,704 | 27,286 | 31,088 |
| 0026 State Motor Vehicle Insurance Account ^S | | | |
| BEGINNING BALANCE | \$18,469 | \$29,867 | \$40,095 |
| Prior Year Adjustments | -13 | - | - |
| Adjusted Beginning Balance | \$18,456 | \$29,867 | \$40,095 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons | 5 | - | - |
| 4172500 Miscellaneous Revenue | 37,202 | 46,619 | 46,619 |
| Total Revenues, Transfers, and Other Adjustments | \$37,207 | \$46,619 | \$46,619 |
| Total Resources | \$55,663 | \$76,486 | \$86,714 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7760 Department of General Services (State Operations) | 23,857 | 34,138 | 34,069 |
| 8880 Financial Information System for California (State Operations) | 43 | 4 | -4 |
| 9892 Supplemental Pension Payments (State Operations) | - | 24 | 57 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 1,896 | 2,225 | 1,842 |
| Total Expenditures and Expenditure Adjustments | \$25,796 | \$36,391 | \$35,964 |
| FUND BALANCE | \$29,867 | \$40,095 | \$50,750 |
| Reserve for economic uncertainties | 29,867 | 40,095 | 50,750 |
| 0328 Public School Planning, Design, and Construction Review Revolving Fund ^S | | | |
| BEGINNING BALANCE | \$7,292 | \$18,883 | \$38,037 |
| Prior Year Adjustments | -1,536 | - | - |
| Adjusted Beginning Balance | \$5,756 | \$18,883 | \$38,037 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4120400 Building Construction Filing Fees (Physically Handicapped) | 528 | - | - |
| 4126400 Processing Fee | 1 | - | - |

* 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

| | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|------------------|------------------|
| 4130000 Architecture Public Building Fees | 69,868 | 86,863 | 71,197 |
| 4163000 Investment Income - Surplus Money Investments | 594 | - | - |
| 4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons | - | 1 | 1 |
| 4172500 Miscellaneous Revenue | 3 | - | - |
| Total Revenues, Transfers, and Other Adjustments | <u>\$70,994</u> | <u>\$86,864</u> | <u>\$71,198</u> |
| Total Resources | <u>\$76,750</u> | <u>\$105,747</u> | <u>\$109,235</u> |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7760 Department of General Services (State Operations) | 54,807 | 63,452 | 65,595 |
| 8880 Financial Information System for California (State Operations) | 65 | 6 | -7 |
| 9892 Supplemental Pension Payments (State Operations) | - | 577 | 1,625 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 2,995 | 3,675 | 3,139 |
| Total Expenditures and Expenditure Adjustments | <u>\$57,867</u> | <u>\$67,710</u> | <u>\$70,352</u> |
| FUND BALANCE | <u>\$18,883</u> | <u>\$38,037</u> | <u>\$38,883</u> |
| Reserve for economic uncertainties | 18,883 | 38,037 | 38,883 |
| 3091 Certified Access Specialist Fund^s | | | |
| BEGINNING BALANCE | \$1,704 | \$1,718 | \$1,722 |
| Prior Year Adjustments | -16 | - | - |
| Adjusted Beginning Balance | <u>\$1,688</u> | <u>\$1,718</u> | <u>\$1,722</u> |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4120400 Building Construction Filing Fees (Physically Handicapped) | 14 | - | - |
| 4126400 Processing Fee | 344 | 360 | 360 |
| 4129400 Other Regulatory Licenses and Permits | 9 | 15 | 15 |
| 4140000 Document Sales | 35 | 34 | 34 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$402</u> | <u>\$409</u> | <u>\$409</u> |
| Total Resources | <u>\$2,090</u> | <u>\$2,127</u> | <u>\$2,131</u> |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7760 Department of General Services (State Operations) | 355 | 382 | 385 |
| 9892 Supplemental Pension Payments (State Operations) | - | 3 | 7 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 17 | 20 | 26 |
| Total Expenditures and Expenditure Adjustments | <u>\$372</u> | <u>\$405</u> | <u>\$418</u> |
| FUND BALANCE | <u>\$1,718</u> | <u>\$1,722</u> | <u>\$1,713</u> |
| Reserve for economic uncertainties | 1,718 | 1,722 | 1,713 |
| 3144 Building Standards Administration Special Revolving Fund^s | | | |
| BEGINNING BALANCE | \$5,848 | \$7,661 | \$8,192 |
| Prior Year Adjustments | 20 | - | - |
| Adjusted Beginning Balance | <u>\$5,868</u> | <u>\$7,661</u> | <u>\$8,192</u> |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4135000 Local Agencies - Miscellaneous Revenue | 3,806 | 3,000 | 3,000 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$3,806</u> | <u>\$3,000</u> | <u>\$3,000</u> |
| Total Resources | <u>\$9,674</u> | <u>\$10,661</u> | <u>\$11,192</u> |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 2240 Department of Housing and Community Development (State Operations) | 1,040 | 1,160 | 1,036 |
| 3540 Department of Forestry and Fire Protection (State Operations) | 162 | 174 | 174 |
| 7760 Department of General Services (State Operations) | 641 | 947 | 986 |
| 8880 Financial Information System for California (State Operations) | 2 | - | - |

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

7760 Department of General Services - Continued

| | 2017-18* | 2018-19* | 2019-20* |
|---|-----------|------------|-----------|
| 9892 Supplemental Pension Payments (State Operations) | - | 21 | 34 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 168 | 167 | 187 |
| Total Expenditures and Expenditure Adjustments | \$2,013 | \$2,469 | \$2,417 |
| FUND BALANCE | \$7,661 | \$8,192 | \$8,775 |
| Reserve for economic uncertainties | 7,661 | 8,192 | 8,775 |
| 3245 Disability Access and Education Revolving Fund^s | | | |
| BEGINNING BALANCE | \$679 | \$1,305 | \$1,522 |
| Prior Year Adjustments | -2 | - | - |
| Adjusted Beginning Balance | \$677 | \$1,305 | \$1,522 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4129400 Other Regulatory Licenses and Permits | 1,094 | 967 | 967 |
| Total Revenues, Transfers, and Other Adjustments | \$1,094 | \$967 | \$967 |
| Total Resources | \$1,771 | \$2,272 | \$2,489 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7760 Department of General Services (State Operations) | 429 | 704 | 704 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 37 | 46 | 41 |
| Total Expenditures and Expenditure Adjustments | \$466 | \$750 | \$745 |
| FUND BALANCE | \$1,305 | \$1,522 | \$1,744 |
| Reserve for economic uncertainties | 1,305 | 1,522 | 1,744 |
| 3292 State Project Infrastructure Fund^s | | | |
| BEGINNING BALANCE | \$128,091 | \$128,089 | \$747,646 |
| Adjusted Beginning Balance | \$128,091 | \$128,089 | \$747,646 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | - | 7,359 | - |
| Transfers and Other Adjustments | | | |
| Revenue transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per GC Sections 9114.5(a) and 14692(a)(2)(C) | - | -4,880 | - |
| Revenue transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per GC Sections 9114.5(a) and 14692(a)(2)(C). | - | -1,877 | - |
| Total Revenues, Transfers, and Other Adjustments | - | \$602 | - |
| Total Resources | \$128,091 | \$128,691 | \$747,646 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7760 Department of General Services (Capital Outlay) | - | 11,045 | - |
| 8880 Financial Information System for California (State Operations) | 2 | - | - |
| Expenditure Adjustments: | | | |
| Less funding provided by General Fund (Capital Outlay) | - | -630,000 | - |
| Total Expenditures and Expenditure Adjustments | \$2 | -\$618,955 | - |
| FUND BALANCE | \$128,089 | \$747,646 | \$747,646 |
| Reserve for economic uncertainties | 128,089 | 747,646 | 747,646 |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|---------------------------|-----------|---------|---------|--------------|-----------|-----------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 3,423.1 | 3,452.1 | 3,451.1 | \$238,426 | \$247,941 | \$247,414 |

* 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

| | Positions | | | Expenditures | | |
|--|-----------|---------|---------|--------------|-----------|-----------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Salary and Other Adjustments | 5.7 | - | - | -2,007 | 15,794 | 10,865 |
| Workload and Administrative Adjustments | | | | | | |
| Contracted Fiscal Services Workload Increases | | | | | | |
| Accounting Administrator I (Supvr) | - | - | 3.0 | - | - | 172 |
| Accounting Officer (Spec) | - | - | 1.0 | - | - | 77 |
| Assoc Accounting Analyst | - | - | 1.0 | - | - | 69 |
| Sr Accounting Officer (Spec) | - | - | 3.0 | - | - | 197 |
| Division of the State Architect Increased Workload | | | | | | |
| Overtime | - | - | - | - | - | 1,200 |
| Temporary Help | - | - | - | - | - | 3,346 |
| Electric Vehicle Service Equipment Infrastructure Assessment and Facility Development | | | | | | |
| Assoc Constrn Analyst | - | - | - | - | - | 102 |
| Proj Director I | - | - | - | - | - | 224 |
| Proj Director II | - | - | - | - | - | 134 |
| Office of Public School Construction Personal Services | | | | | | |
| Staff Svcs Analyst (Gen) | - | - | 8.0 | - | - | 393 |
| Staff Svcs Mgr I | - | - | 2.0 | - | - | 153 |
| Office of Sustainability Energy Resources Account Funding Replacement | | | | | | |
| Various | - | - | 7.9 | - | - | 1,098 |
| TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS | - | - | 25.9 | \$- | \$- | \$7,165 |
| Totals, Adjustments | 5.7 | - | 25.9 | \$-2,007 | \$15,794 | \$18,030 |
| TOTALS, SALARIES AND WAGES | 3,428.8 | 3,452.1 | 3,477.0 | \$236,419 | \$263,735 | \$265,444 |

INFRASTRUCTURE OVERVIEW

DGS is responsible for managing approximately 34.9 million square feet of space that supports a variety of state programs and functions. Of this amount, 11.9 million net usable square feet is attributable to 56 DGS-managed state office buildings including the State Capitol; 2.9 million gross square feet related to 23 other state-owned buildings including warehouses, storage, the Central Heating and Cooling Plant, the State Printing Plant, parking structures, and the State Records Warehouse; and 20.1 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.

SUMMARY OF PROJECTS

| | | State Building Program Expenditures | 2017-18* | 2018-19* | 2019-20* |
|-------------|--|-------------------------------------|----------|----------|----------|
| 6340 | CAPITAL OUTLAY Projects | | | | |
| 0000910 | Sacramento Region: R Street Parking Structure | | 1,660 | - | 354 |
| | Acquisition | | 1,660 | - | 354 |
| 0000911 | Sacramento Region: New Natural Resources Headquarters Building | | 585,132 | - | - |
| | Design Build | | 585,132 | - | - |
| 0000952 | Sacramento Region: Gregory Bateson Building Renovation | | - | 5,213 | - |
| | Performance Criteria | | - | 5,213 | - |
| 0000954 | Sacramento Region: State Printing Plant Demolition | | 909 | 815 | 21,471 |
| | Preliminary Plans | | 909 | - | - |
| | Working Drawings | | - | 815 | - |

* 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

| | | State Building Program Expenditures | | |
|---|--|--|------------------|--------------------|
| | | 2017-18* | 2018-19* | 2019-20* |
| 6340 | CAPITAL OUTLAY Projects | | | |
| | Construction | - | - | 21,471 |
| 0000955 | Sacramento Region: Jesse Unruh Building Renovation | - | 6,335 | - |
| | Performance Criteria | - | 6,335 | - |
| 0000956 | Sacramento Region: New Richards Boulevard Office Complex | - | 18,053 | 1,014,598 |
| | Performance Criteria | - | 18,053 | - |
| | Design Build | - | - | 1,014,598 |
| 0000960 | Sacramento Region: New O Street Office Building | 266,038 | - | - |
| | Design Build | 266,038 | - | - |
| 0000962 | Sacramento Region: 10th and O Street State Office Building | - | 433,632 | - |
| | Study | - | 4,857 | - |
| | Performance Criteria | - | 6,188 | - |
| | Design Build | - | 422,587 | - |
| 0001417 | City of Fortuna: Residential Center | 1 | - | - |
| | Acquisition | 1 | - | - |
| 0002632 | Sacramento Region: Resources Building Renovation | - | - | 8,874 |
| | Performance Criteria | - | - | 8,874 |
| TOTALS, EXPENDITURES, ALL PROJECTS | | \$853,740 | \$464,048 | \$1,045,297 |
| FUNDING | | 2017-18* | 2018-19* | 2019-20* |
| 0001 | General Fund | \$910 | \$660,416 | \$30,345 |
| 0660 | Public Buildings Construction Fund | - | 422,587 | 1,014,598 |
| 0666 | Service Revolving Fund | 1,660 | - | 354 |
| 0668 | Public Buildings Construction Fund Subaccount | 851,170 | - | - |
| 3292 | State Project Infrastructure Fund | - | -618,955 | - |
| TOTALS, EXPENDITURES, ALL FUNDS | | \$853,740 | \$464,048 | \$1,045,297 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| | | | |
|--|------------------|------------------|--------------------|
| 3 CAPITAL OUTLAY | 2017-18* | 2018-19* | 2019-20* |
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 301 Budget Act appropriation | \$910 | \$30,416 | \$30,345 |
| 311 Budget Act appropriation (transfer to State Project Infrastructure Fund) | - | 630,000 | - |
| TOTALS, EXPENDITURES | \$910 | \$660,416 | \$30,345 |
| 0660 Public Buildings Construction Fund | | | |
| APPROPRIATIONS | | | |
| 301 Budget Act appropriation | - | - | \$1,014,598 |
| 0000962 - Sacramento Region: 10th and O Street State Office Building - COBCP - S,D,B | - | 422,587 | - |
| TOTALS, EXPENDITURES | - | \$422,587 | \$1,014,598 |
| 0666 Service Revolving Fund | | | |
| APPROPRIATIONS | | | |
| 301 Budget Act appropriation | \$1,660 | - | \$354 |
| TOTALS, EXPENDITURES | \$1,660 | - | \$354 |
| 0668 Public Buildings Construction Fund Subaccount | | | |
| APPROPRIATIONS | | | |
| 301 Budget Act appropriation | \$851,170 | - | - |
| TOTALS, EXPENDITURES | \$851,170 | - | - |
| 3292 State Project Infrastructure Fund | | | |
| APPROPRIATIONS | | | |

* 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

| 3 CAPITAL OUTLAY | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|-------------------|--------------------|
| 0000962 - Sacramento Region: 10th and O Street State Office Building - COBCP - S,D,B | - | \$11,045 | - |
| TOTALS, EXPENDITURES | - | \$11,045 | - |
| Less funding provided by General Fund | - | -630,000 | - |
| NET TOTALS, EXPENDITURES | - | -\$618,955 | - |
| Total Expenditures, All Funds, (Capital Outlay) | \$853,740 | \$464,048 | \$1,045,297 |

* 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

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 a stable Restitution Fund. The primary objectives of CalVCB are to:

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

3-YEAR EXPENDITURES AND POSITIONS

| | | Positions | | | Expenditures | | |
|--|------------------------------|--------------|--------------|--------------|------------------|------------------|------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6380 | Victim Compensation | 136.8 | 110.7 | 110.7 | \$104,062 | \$106,089 | \$107,423 |
| 6385 | Restitution Program | 27.4 | 27.0 | 27.0 | 10,649 | 14,187 | 14,246 |
| 6395 | Good Samaritan | - | - | - | 8 | 20 | 20 |
| 9900100 | Administration | 65.2 | 87.0 | 87.0 | 11,663 | 12,040 | 12,040 |
| 9900200 | Administration - Distributed | - | - | - | -11,663 | -12,040 | -12,040 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 229.4 | 224.7 | 224.7 | \$114,719 | \$120,296 | \$121,689 |

| | | | | | 2017-18* | 2018-19* | 2019-20* |
|--|-------------------------------------|--|--|--|------------------|------------------|------------------|
| FUNDING | | | | | | | |
| 0001 | General Fund | | | | \$130 | \$134 | \$134 |
| 0214 | Restitution Fund | | | | 89,094 | 88,888 | 88,898 |
| 0890 | Federal Trust Fund | | | | 20,977 | 24,848 | 24,851 |
| 3286 | Safe Neighborhoods and Schools Fund | | | | 4,518 | 6,426 | 7,806 |
| TOTALS, EXPENDITURES, ALL FUNDS | | | | | \$114,719 | \$120,296 | \$121,689 |

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

| | | 2018-19* | | | 2019-20* | | |
|--|--|--------------|----------------|-----------|--------------|----------------|-----------|
| | | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | | |
| Other Workload Budget Adjustments | | | | | | | |
| • Other Post-Employment Benefit Adjustments | | \$- | \$210 | - | \$- | \$210 | - |
| • Proposition 47 General Fund Transfer | | - | - | - | - | -2 | - |
| • Salary Adjustments | | 3 | 690 | - | 3 | 690 | - |
| • Benefit Adjustments | | 1 | 266 | - | 1 | 276 | - |
| • Miscellaneous Baseline Adjustments | | - | - | - | - | 389 | - |
| • Retirement Rate Adjustments | | - | 169 | - | - | 169 | - |
| • SWCAP | | - | - | - | - | 3 | - |
| Totals, Other Workload Budget Adjustments | | \$4 | \$1,335 | - | \$4 | \$1,735 | - |
| Totals, Workload Budget Adjustments | | \$4 | \$1,335 | - | \$4 | \$1,735 | - |
| Totals, Budget Adjustments | | \$4 | \$1,335 | - | \$4 | \$1,735 | - |

* 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

PROGRAM DESCRIPTIONS

6380 - VICTIM COMPENSATION PROGRAM

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

6385 - RESTITUTION PROGRAM

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

6395 - GOOD SAMARITAN PROGRAM

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

DETAILED EXPENDITURES BY PROGRAM

| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|-------------------------------------|-----------------|-----------------|-----------------|
| | PROGRAM REQUIREMENTS | | | |
| 6380 | VICTIM COMPENSATION | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$130 | \$134 | \$134 |
| 0214 | Restitution Fund | 24,433 | 28,018 | 28,028 |
| 0890 | Federal Trust Fund | 868 | 1,848 | 1,851 |
| | Totals, State Operations | \$25,431 | \$30,000 | \$30,013 |
| | Local Assistance: | | | |
| 0214 | Restitution Fund | \$54,004 | \$46,663 | \$46,604 |
| 0890 | Federal Trust Fund | 20,109 | 23,000 | 23,000 |
| 3286 | Safe Neighborhoods and Schools Fund | 4,518 | 6,426 | 7,806 |
| | Totals, Local Assistance | \$78,631 | \$76,089 | \$77,410 |
| | PROGRAM REQUIREMENTS | | | |
| 6385 | RESTITUTION PROGRAM | | | |
| | State Operations: | | | |
| 0214 | Restitution Fund | \$3,948 | \$6,870 | \$6,870 |
| | Totals, State Operations | \$3,948 | \$6,870 | \$6,870 |
| | Local Assistance: | | | |
| 0214 | Restitution Fund | \$6,701 | \$7,317 | \$7,376 |
| | Totals, Local Assistance | \$6,701 | \$7,317 | \$7,376 |
| | PROGRAM REQUIREMENTS | | | |
| 6395 | GOOD SAMARITAN | | | |
| | Local Assistance: | | | |
| 0214 | Restitution Fund | \$8 | \$20 | \$20 |
| | Totals, Local Assistance | \$8 | \$20 | \$20 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900100 | Administration | | | |
| | State Operations: | | | |
| 0214 | Restitution Fund | \$11,663 | \$12,040 | \$12,040 |

* 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

| | | 2017-18* | 2018-19* | 2019-20* |
|----------------|-------------------------------------|------------------|------------------|------------------|
| | Totals, State Operations | \$11,663 | \$12,040 | \$12,040 |
| | SUBPROGRAM REQUIREMENTS | | | |
| 9900200 | Administration - Distributed | | | |
| | State Operations: | | | |
| 0214 | Restitution Fund | -\$11,663 | -\$12,040 | -\$12,040 |
| | Totals, State Operations | -\$11,663 | -\$12,040 | -\$12,040 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 29,379 | 36,870 | 36,883 |
| | Local Assistance | 85,340 | 83,426 | 84,806 |
| | Totals, Expenditures | \$114,719 | \$120,296 | \$121,689 |

EXPENDITURES BY CATEGORY

| 1 State Operations | | | | Expenditures | | |
|---|------------------|--------------|--------------|---------------------|-----------------|-----------------|
| | Positions | | | | | |
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 224.7 | 224.7 | 224.7 | \$15,289 | \$15,995 | \$15,995 |
| Other Adjustments | 4.7 | - | - | 422 | 715 | 715 |
| Net Totals, Salaries and Wages | 229.4 | 224.7 | 224.7 | \$15,711 | \$16,710 | \$16,710 |
| Staff Benefits | - | - | - | 7,622 | 9,658 | 9,668 |
| Totals, Personal Services | 229.4 | 224.7 | 224.7 | \$23,333 | \$26,368 | \$26,378 |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$6,046 | \$10,502 | \$10,505 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$29,379 | \$36,870 | \$36,883 |

| 2 Local Assistance | | | | Expenditures | | |
|---|-----------------|-----------------|-----------------|---------------------|--|--|
| | 2017-18* | 2018-19* | 2019-20* | | | |
| Victims of Crime Claim Payments | \$62,612 | \$56,622 | \$56,622 | | | |
| Joint Powers/Criminal Restitution Compacts | 13,245 | 14,137 | 14,137 | | | |
| 10 Percent County Rebates | 3,930 | 4,221 | 4,221 | | | |
| Trauma Recovery Centers | 1,027 | 2,000 | 2,000 | | | |
| Good Samaritan | 8 | 20 | 20 | | | |
| Proposition 47 - Trauma Recovery Centers | 4,518 | 6,426 | 7,806 | | | |
| TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance) | \$85,340 | \$83,426 | \$84,806 | | | |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | | 2017-18* | 2018-19* | 2019-20* |
|---|--|--------------|--------------|--------------|
| 0001 General Fund | | | | |
| APPROPRIATIONS | | | | |
| 001 Budget Act appropriation | | \$130 | \$130 | \$134 |
| Allocation for Employee Compensation | | - | 3 | - |
| Allocation for Staff Benefits | | - | 1 | - |
| TOTALS, EXPENDITURES | | \$130 | \$134 | \$134 |
| 0214 Restitution Fund | | | | |
| APPROPRIATIONS | | | | |
| 001 Budget Act appropriation | | \$28,381 | \$33,553 | \$34,898 |
| Allocation for Employee Compensation | | - | 690 | - |
| Allocation for Other Post-Employment Benefits | | - | 210 | - |

* 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

| | 2017-18* | 2018-19* | 2019-20* |
|---|------------------|------------------|------------------|
| 1 STATE OPERATIONS | | | |
| Allocation for Staff Benefits | - | 266 | - |
| Section 3.60 Pension Contribution Adjustment | - | 169 | - |
| Totals Available | \$28,381 | \$34,888 | \$34,898 |
| TOTALS, EXPENDITURES | \$28,381 | \$34,888 | \$34,898 |
| 0890 Federal Trust Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$868 | \$1,848 | \$1,851 |
| Totals Available | \$868 | \$1,848 | \$1,851 |
| TOTALS, EXPENDITURES | \$868 | \$1,848 | \$1,851 |
| 0903 State Penalty Fund | | | |
| APPROPRIATIONS | | | |
| 011 Budget Act appropriation (transfer from the State Penalty Fund to the Restitution Fund) | (\$9,100) | (\$6,534) | (\$6,534) |
| TOTALS, EXPENDITURES | - | - | - |
| Total Expenditures, All Funds, (State Operations) | \$29,379 | \$36,870 | \$36,883 |
| 2 LOCAL ASSISTANCE | | | |
| 0214 Restitution Fund | | | |
| APPROPRIATIONS | | | |
| 101 Budget Act appropriation | \$8 | \$20 | \$20 |
| 102 Budget Act appropriation | 13,245 | 14,137 | 14,137 |
| 103 Budget Act appropriation | 1,027 | 2,000 | 2,000 |
| Government Code section 13964 | 42,503 | 33,622 | 33,622 |
| Government Code section 13963(f) | 3,930 | 4,221 | 4,221 |
| Totals Available | \$60,713 | \$54,000 | \$54,000 |
| TOTALS, EXPENDITURES | \$60,713 | \$54,000 | \$54,000 |
| 0890 Federal Trust Fund | | | |
| APPROPRIATIONS | | | |
| 101 Budget Act appropriation | \$20,109 | \$23,000 | \$23,000 |
| Totals Available | \$20,109 | \$23,000 | \$23,000 |
| TOTALS, EXPENDITURES | \$20,109 | \$23,000 | \$23,000 |
| 3286 Safe Neighborhoods and Schools Fund | | | |
| APPROPRIATIONS | | | |
| Government Code section 7599.1(c) | \$4,518 | \$6,426 | \$7,806 |
| TOTALS, EXPENDITURES | \$4,518 | \$6,426 | \$7,806 |
| Total Expenditures, All Funds, (Local Assistance) | \$85,340 | \$83,426 | \$84,806 |
| TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance) | \$114,719 | \$120,296 | \$121,689 |

FUND CONDITION STATEMENTS

| | 2017-18* | 2018-19* | 2019-20* |
|---|----------|----------|----------|
| 0214 Restitution Fund^S | | | |
| BEGINNING BALANCE | \$68,530 | \$64,692 | \$41,023 |
| Prior Year Adjustments | 10,084 | - | - |
| Adjusted Beginning Balance | \$78,614 | \$64,692 | \$41,023 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4131000 Crimes of Public Offense Fines | 16,806 | 10,000 | 10,000 |
| 4131500 Felony Conviction Penalties | 49,964 | 50,000 | 50,000 |
| 4143500 Miscellaneous Services to the Public | 7 | 1 | 1 |
| 4163000 Investment Income - Surplus Money Investments | 393 | 350 | 350 |

* 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

| | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|------------------|------------------|
| 4170700 Civil and Criminal Violation Assessment | 1,364 | 1,300 | 1,300 |
| 4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons | 436 | 300 | 300 |
| 4172500 Miscellaneous Revenue | 1 | 4 | 4 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from the State Penalty Fund (0903) to the Restitution Fund (0214) per Proposed Item 7870-011-0903 | 9,100 | 6,534 | 6,534 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$78,071</u> | <u>\$68,489</u> | <u>\$68,489</u> |
| Total Resources | <u>\$156,685</u> | <u>\$133,181</u> | <u>\$109,512</u> |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7870 California Victim Compensation Board (State Operations) | 28,381 | 34,888 | 34,898 |
| 7870 California Victim Compensation Board (Local Assistance) | 60,713 | 54,000 | 54,000 |
| 8880 Financial Information System for California (State Operations) | 43 | 3 | -5 |
| 9892 Supplemental Pension Payments (State Operations) | - | 381 | 863 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 2,856 | 2,886 | 2,473 |
| Total Expenditures and Expenditure Adjustments | <u>\$91,993</u> | <u>\$92,158</u> | <u>\$92,229</u> |
| FUND BALANCE | <u>\$64,692</u> | <u>\$41,023</u> | <u>\$17,283</u> |
| Reserve for economic uncertainties | 64,692 | 41,023 | 17,283 |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|------------------------------|--------------|--------------|--------------|-----------------|-----------------|-----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 224.7 | 224.7 | 224.7 | \$15,289 | \$15,995 | \$15,995 |
| Salary and Other Adjustments | 4.7 | - | - | 422 | 715 | 715 |
| Totals, Adjustments | <u>4.7</u> | <u>-</u> | <u>-</u> | <u>\$422</u> | <u>\$715</u> | <u>\$715</u> |
| TOTALS, SALARIES AND WAGES | <u>229.4</u> | <u>224.7</u> | <u>224.7</u> | <u>\$15,711</u> | <u>\$16,710</u> | <u>\$16,710</u> |

* 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

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 1,958,000 active employees and retirees of state and local agencies in California as of June 30, 2018. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,462,000 active and retired state, local government, and school employees and their family members as of June 30, 2018. 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.

3-YEAR EXPENDITURES AND POSITIONS

| | | Positions | | | Expenditures | | |
|--|-------------------------------|----------------|----------------|----------------|---------------------|---------------------|---------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6410 | Retirement | 768.4 | 809.3 | 809.3 | \$93,461 | \$106,312 | \$109,472 |
| 6412 | Social Security | - | - | 5.0 | - | - | 988 |
| 6415 | Health Benefits | 254.6 | 254.6 | 254.6 | 64,747 | 74,387 | 74,414 |
| 6420 | Investment Operations | 305.9 | 359.8 | 359.8 | 68,730 | 74,133 | 91,026 |
| 6425 | Administration | 1,379.9 | 1,582.0 | 1,582.0 | 192,715 | 217,319 | 227,414 |
| 6430 | Benefit Payments | - | - | - | 27,776,463 | 29,479,813 | 31,404,013 |
| 9990 | Supplemental Pension Payments | - | - | - | - | 3,404,000 | - |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 2,708.8 | 3,005.7 | 3,010.7 | \$28,196,116 | \$33,355,964 | \$31,907,327 |

| | | 2017-18* | 2018-19* | 2019-20* |
|--|--|---------------------|---------------------|---------------------|
| 0001 | General Fund | \$- | \$3,404,000 | \$696 |
| 0652 | Old Age and Survivors Insurance Revolving Fund | - | - | 988 |
| 0815 | Judges Retirement Fund | 1,628 | 2,416 | 1,864 |
| 0820 | Legislators Retirement Fund | 528 | 545 | 471 |
| 0822 | Public Employees Health Care Fund (PEHCF) | 4,181,318 | 4,170,487 | 4,220,135 |
| 0830 | Public Employees Retirement Fund | 23,867,120 | 25,619,420 | 27,513,266 |
| 0833 | Annuity Health Care Coverage Fund | 107,480 | 115,978 | 125,041 |
| 0849 | Replacement Benefit Custodial Fund | 450 | 449 | 486 |
| 0884 | Judges Retirement System II Fund | 1,988 | 2,815 | 2,107 |
| 0950 | Public Employees Contingency Reserve Fund | 27,207 | 30,545 | 30,556 |
| 0995 | Reimbursements | 8,397 | 9,309 | 11,717 |
| TOTALS, EXPENDITURES, ALL FUNDS | | \$28,196,116 | \$33,355,964 | \$31,907,327 |

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

MAJOR PROGRAM CHANGES

- The Budget includes an estimated \$6.8 billion contribution (\$3.9 billion General Fund) to the CalPERS state retirement plans, as required by statute. The \$569 million estimated increase (\$328 million General Fund) from the previous fiscal year is due to (1) the normal progression of the existing amortization and smoothing policy, (2) the CalPERS Board's action in 2016 to lower the assumed rate of return for the system, and (3) increases in payroll. The assumption change increased the system's liabilities, resulting in an increase to the state's funding obligation. The reduction in the assumed rate of return, from 7.5 to 7 percent, is being phased in over three years; this is the third and final year of the phase-in.
- The Budget includes \$2.5 billion General Fund in 2018-19, as the first installment of a \$3.0 billion payment to be paid

* 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

towards the unfunded liabilities of the CalPERS state retirement plans in fiscal years 2018-19, 2020-21, 2021-22, and 2022-23. This is a supplemental payment in addition to the estimated \$6.2 billion contribution that the state is statutorily required to make to CalPERS in 2018-19.

- The Budget includes a \$904 million General Fund payment in 2018-19 to be paid to the CalPERS Schools Pool. Of this amount, roughly \$244 million will supplant school employer contributions to the CalPERS Schools Pool over the next two fiscal years, reducing the contribution rate by 1.012 percent in 2019-20 and by 0.70 percent in 2020-21. The remaining \$660 million will be paid towards the unfunded liability for the CalPERS Schools Pool.
- Although not reflected in 7900 - Public Employees' Retirement System, the Budget includes \$390 million within the Proposition 2 debt repayment requirement to pay down the General Fund's portion of a loan from the Surplus Money Investment Fund authorized in Chapter 50, Statutes of 2017 (SB 84). This loan funded a one-time \$6 billion supplemental pension payment towards the CalPERS state retirement plans in 2017-18.
- The Budget brings the Old Age and Survivors Insurance Revolving Fund (OASI Fund) under the budget-approval process to ensure administrative oversight and provide better insight and transparency into the State Social Security Administrator program and OASI Fund.

DETAILED BUDGET ADJUSTMENTS

| | 2018-19* | | | 2019-20* | | |
|---|--------------------|------------------|--------------|--------------|--------------------|--------------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | |
| Workload Budget Change Proposals | | | | | | |
| • 2019-20 Supplemental Pension Payment | \$2,500,000 | \$- | - | \$- | \$- | - |
| • CalPERS Schools Pool Supplemental Pension Payment | 904,000 | - | - | - | - | - |
| Totals, Workload Budget Change Proposals | \$3,404,000 | \$- | - | \$- | \$- | - |
| Other Workload Budget Adjustments | | | | | | |
| • Social Security Administrator Fee | - | - | - | - | 988 | 5.0 |
| • Legislation with an Appropriation | - | - | - | 696 | - | - |
| • Miscellaneous Baseline Adjustments | - | 100,858 | -20.5 | - | 2,054,350 | -20.5 |
| • Salary Adjustments | - | 8,307 | - | - | 8,361 | - |
| • Benefit Adjustments | - | 5,773 | - | - | 5,906 | - |
| • Retirement Rate Adjustments | - | 2,270 | - | - | 2,270 | - |
| Totals, Other Workload Budget Adjustments | \$- | \$117,208 | -20.5 | \$696 | \$2,071,875 | -15.5 |
| Totals, Workload Budget Adjustments | \$3,404,000 | \$117,208 | -20.5 | \$696 | \$2,071,875 | -15.5 |
| Totals, Budget Adjustments | \$3,404,000 | \$117,208 | -20.5 | \$696 | \$2,071,875 | -15.5 |

* 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 ^{1/ 2/} | PY 2017-18* | CY 2018-19* | BY 2019-20* |
|---|----------------------|----------------------|----------------------|
| Beginning Balance | \$326,498,998 | \$354,602,183 | \$377,141,069 |
| Prior Year Adjustments | 362,429 | - | - |
| Adjusted Beginning Balance | \$326,861,427 | \$354,602,183 | \$377,141,069 |
| Revenues: | | | |
| Investment Income | \$27,571,249 | \$29,570,165 | \$31,640,077 |
| Employer Contributions-State ^{3/} | 12,106,867 | 6,299,000 | 6,299,000 |
| Employer Contributions-Local | 8,311,386 | 8,572,877 | 8,572,877 |
| Member Contributions | 3,925,627 | 4,049,134 | 4,049,134 |
| Contribution Refunds | (286,979) | (307,785) | (329,330) |
| Total Revenues | \$51,628,150 | \$48,183,391 | \$50,231,758 |
| Expenditures: | | | |
| Pension Benefit Payments | \$22,732,867 | \$24,381,000 | \$26,087,670 |
| Administrative Expenditures ^{4/} | 358,894 | 403,075 | 408,075 |
| Other Expenditures ^{5/} | 795,633 | 860,430 | 830,430 |
| Total Expenditures | \$23,887,394 | \$25,644,505 | \$27,326,175 |
| Ending Fund Balance | \$354,602,183 | \$377,141,069 | \$400,046,652 |

^{1/} This display reflects fund data as of the 2019-20 Governor's Budget.

^{2/} This display does not reflect the supplemental pension payments to the CalPERS state plans and Schools Pool that are included in the 2019 Budget Act.

^{3/} The 2019 Budget Act estimates 2019-20 state contributions to CalPERS to be \$6,758,108,000. The increase in this estimate from the 2019-20 Governor's Budget to the 2019 Budget Act reflects an increase in the five state plans' employer contribution rates, with the exception of the state miscellaneous and state industrial plans, as approved by the CalPERS Board of Administration at its April 2019 meeting.

^{4/} The 2019 Budget Act estimates 2019-20 administrative expenditures to be \$435,454,000, as approved by the CalPERS Board of Administration at its May 2019 meeting. The increase to this estimate from the 2019-20 Governor's Budget to the 2019 Budget Act is primarily due to an increase in salary and benefits.

^{5/} The 2019 Budget Act estimates 2019-20 other expenditures to be \$1,020,227,000, as approved by the CalPERS Board of Administration at its May 2019 meeting. The increase to this estimate from the 2019-20 Governor's Budget to the 2019 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 ^{1/} (California Employers' Retiree Benefit Trust) | PY 2017-18* | CY 2018-19* | BY 2019-20* |
|---|------------------|--------------------|--------------------|
| Beginning Balance | \$538,809 | \$874,290 | \$1,519,357 |
| Revenues: ^{2/} | | | |
| 299001 State Prefunding of OPEB: | | | |
| State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU) | \$0 | \$128,980 | \$370,521 |
| State BU2 Subaccount | 6,330 | 12,517 | 24,438 |
| State BU5 Subaccount | 63,786 | 56,294 | 81,227 |
| State BU6 Subaccount | 130,490 | 212,908 | 253,015 |
| State BU7 Subaccount | 11,432 | 24,184 | 47,290 |
| State BU8 Subaccount | 12,132 | 25,273 | 50,110 |
| State BU9 Subaccount | 11,377 | 24,094 | 64,434 |
| State BU10 Subaccount | 3,744 | 8,057 | 21,681 |
| State BU12 Subaccount | 16,559 | 29,604 | 54,171 |
| State BU13 Subaccount | 1,536 | 3,251 | 6,198 |
| State BU16 Subaccount | 6,745 | 9,992 | 12,421 |
| State BU18 Subaccount | 7,598 | 15,990 | 35,308 |
| State BU19 Subaccount | 8,622 | 17,606 | 35,355 |
| State Judicial Employees Subaccount | 7,378 | 7,215 | 8,707 |
| State Excluded Employees | 0 | 5,822 | 18,905 |
| State Income from Investments | 48,356 | 64,298 | 146,710 |
| Total Revenues | \$336,085 | \$646,085 | \$1,230,491 |
| Expenditures: | | | |
| Administrative Expenditures | \$604 | \$1,018 | \$1,814 |
| Total Expenditures | \$604 | \$1,018 | \$1,814 |
| Total Resources ^{3/} | \$874,290 | \$1,519,357 | \$2,748,034 |

^{1/}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, please see the fund condition statement.

^{2/}Represents state employee and employer contribution amounts.

^{3/}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, 2018, there were about 1,263,000 active and inactive members, and about 695,000 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, 2018, there were 2,892 public agency and school district employers providing CalPERS retirement, death, and survivor benefits to California public employees. CalPERS benefits may be transferable for members who continue their careers with many other public employers in California as a result of agreements between CalPERS and other public agency retirement systems.

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

6412 - SOCIAL SECURITY

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

6415 - HEALTH BENEFITS

The Health Benefits Branch program contracts with health maintenance organizations, claim administrators, employee associations, and others to provide health and long-term care 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 \$358.0 billion, as of June 30, 2018.

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, Operational Support, and Public Affairs.

DETAILED EXPENDITURES BY PROGRAM

| | 2017-18* | 2018-19* | 2019-20* |
|-----------------------------|----------|----------|----------|
| PROGRAM REQUIREMENTS | | | |

* 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

| | | <u>2017-18*</u> | <u>2018-19*</u> | <u>2019-20*</u> |
|-------------|--|---------------------|---------------------|---------------------|
| 6410 | RETIREMENT | | | |
| | State Operations: | | | |
| 0815 | Judges Retirement Fund | \$1,628 | \$2,416 | \$1,864 |
| 0820 | Legislators Retirement Fund | 528 | 545 | 471 |
| 0830 | Public Employees Retirement Fund | 85,572 | 95,847 | 99,342 |
| 0833 | Annuity Health Care Coverage Fund | 3,295 | 4,240 | 5,202 |
| 0849 | Replacement Benefit Custodial Fund | 450 | 449 | 486 |
| 0884 | Judges Retirement System II Fund | 1,988 | 2,815 | 2,107 |
| | Totals, State Operations | \$93,461 | \$106,312 | \$109,472 |
| | PROGRAM REQUIREMENTS | | | |
| 6412 | SOCIAL SECURITY | | | |
| | State Operations: | | | |
| 0652 | Old Age and Survivors Insurance Revolving Fund | \$- | \$- | \$988 |
| | Totals, State Operations | \$- | \$- | \$988 |
| | PROGRAM REQUIREMENTS | | | |
| 6415 | HEALTH BENEFITS | | | |
| | State Operations: | | | |
| 0822 | Public Employees Health Care Fund (PEHCF) | \$37,540 | \$43,842 | \$43,858 |
| 0950 | Public Employees Contingency Reserve Fund | 27,207 | 30,545 | 30,556 |
| | Totals, State Operations | \$64,747 | \$74,387 | \$74,414 |
| | PROGRAM REQUIREMENTS | | | |
| 6420 | INVESTMENT OPERATIONS | | | |
| | State Operations: | | | |
| 0830 | Public Employees Retirement Fund | \$68,730 | \$74,133 | \$91,026 |
| | Totals, State Operations | \$68,730 | \$74,133 | \$91,026 |
| | PROGRAM REQUIREMENTS | | | |
| 6425 | ADMINISTRATION | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$- | \$- | \$696 |
| 0830 | Public Employees Retirement Fund | 184,318 | 208,010 | 215,001 |
| 0995 | Reimbursements | 8,397 | 9,309 | 11,717 |
| | Totals, State Operations | \$192,715 | \$217,319 | \$227,414 |
| | PROGRAM REQUIREMENTS | | | |
| 6430 | BENEFIT PAYMENTS | | | |
| | Unclassified: | | | |
| 0822 | Public Employees Health Care Fund (PEHCF) | \$4,143,778 | \$4,126,645 | \$4,176,277 |
| 0830 | Public Employees Retirement Fund | 23,528,500 | 25,241,430 | 27,107,897 |
| 0833 | Annuity Health Care Coverage Fund | 104,185 | 111,738 | 119,839 |
| | Totals, Unclassified | \$27,776,463 | \$29,479,813 | \$31,404,013 |
| | PROGRAM REQUIREMENTS | | | |
| 9990 | SUPPLEMENTAL PENSION PAYMENTS | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$- | \$3,404,000 | \$- |
| | Totals, State Operations | \$- | \$3,404,000 | \$- |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 419,653 | 3,876,151 | 503,314 |
| | Unclassified | 27,776,463 | 29,479,813 | 31,404,013 |
| | Totals, Expenditures | \$28,196,116 | \$33,355,964 | \$31,907,327 |

* 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

EXPENDITURES BY CATEGORY

| 1 State Operations | Positions | | | Expenditures | | |
|---|----------------|----------------|----------------|------------------|--------------------|------------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 3,026.2 | 3,026.2 | 3,026.2 | \$234,571 | \$234,571 | \$234,571 |
| Other Adjustments | -317.4 | -20.5 | -15.5 | -12,996 | 8,796 | 10,042 |
| Net Totals, Salaries and Wages | 2,708.8 | 3,005.7 | 3,010.7 | \$221,575 | \$243,367 | \$244,613 |
| Staff Benefits | - | - | - | 121,827 | 139,632 | 140,097 |
| Totals, Personal Services | 2,708.8 | 3,005.7 | 3,010.7 | \$343,402 | \$382,999 | \$384,710 |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$76,201 | \$89,102 | \$118,554 |
| SPECIAL ITEMS OF EXPENSES | | | | 50 | 3,404,050 | 50 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$419,653 | \$3,876,151 | \$503,314 |

| 4 Unclassified | Expenditures | | |
|---|---------------------|---------------------|---------------------|
| | 2017-18* | 2018-19* | 2019-20* |
| Other Special Items of Expense | \$27,776,463 | \$29,479,813 | \$31,404,013 |
| TOTALS, EXPENDITURES, ALL FUNDS (Unclassified) | \$27,776,463 | \$29,479,813 | \$31,404,013 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|---------------|--------------------|---------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| State retirement contribution to CalPERS (GF) | (\$5,880,687) | (\$2,890,497) | (\$3,179,276) |
| State retirement contribution to CalPERS (GF) CSU | (660,793) | (683,295) | (722,592) |
| Supplemental Pension Payment | - | 2,500,000 | - |
| CalPERS Schools Pool Supplemental Pension Payment | - | 904,000 | - |
| Prior Year Balances Available: | | | |
| Chapter 665, Statutes of 2018 | - | - | 696 |
| TOTALS, EXPENDITURES | - | \$3,404,000 | \$696 |
| 0494 Other - Unallocated Special Funds | | | |
| APPROPRIATIONS | | | |
| State retirement contribution to CalPERS (SF) | (\$3,730,761) | (\$1,836,568) | (\$2,007,247) |
| TOTALS, EXPENDITURES | - | - | - |
| 0652 Old Age and Survivors Insurance Revolving Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | - | - | \$988 |
| TOTALS, EXPENDITURES | - | - | \$988 |
| 0815 Judges Retirement Fund | | | |
| APPROPRIATIONS | | | |
| 015 Budget Act appropriation | (\$1,628) | (\$2,416) | (\$1,864) |
| Current Year and Budget Year Adjustments | (-) | (-10) | (-) |
| Section 3.60 Pension Contribution Adjustment | (-) | (10) | (-) |
| Article XVI, Section 17 of the California State Constitution | 1,628 | 2,416 | 1,864 |
| Allocation for Employee Compensation | - | 36 | - |
| Allocation for Other Post-Employment Benefits | - | 11 | - |
| Allocation for Staff Benefits | - | 14 | - |
| Current Year and Budget Year Adjustments | - | -71 | - |
| Section 3.60 Pension Contribution Adjustment | - | 10 | - |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|--|------------------|------------------|------------------|
| TOTALS, EXPENDITURES | \$1,628 | \$2,416 | \$1,864 |
| 0820 Legislators Retirement Fund | | | |
| APPROPRIATIONS | | | |
| 015 Budget Act appropriation | (\$528) | (\$545) | (\$471) |
| Current Year and Budget Year Adjustments | (-) | (-2) | (-) |
| Section 3.60 Pension Contribution Adjustment | (-) | (2) | (-) |
| Article XVI, Section 17 of the California State Constitution | 528 | 545 | 471 |
| Allocation for Employee Compensation | - | 8 | - |
| Allocation for Other Post-Employment Benefits | - | 3 | - |
| Allocation for Staff Benefits | - | 3 | - |
| Current Year and Budget Year Adjustments | - | -16 | - |
| Section 3.60 Pension Contribution Adjustment | - | 2 | - |
| TOTALS, EXPENDITURES | \$528 | \$545 | \$471 |
| 0822 Public Employees Health Care Fund (PEHCF) | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$37,540 | \$42,370 | \$43,858 |
| Allocation for Employee Compensation | - | 748 | - |
| Allocation for Other Post-Employment Benefits | - | 229 | - |
| Allocation for Staff Benefits | - | 291 | - |
| Section 3.60 Pension Contribution Adjustment | - | 204 | - |
| TOTALS, EXPENDITURES | \$37,540 | \$43,842 | \$43,858 |
| 0830 Public Employees Retirement Fund | | | |
| APPROPRIATIONS | | | |
| 003 Budget Act appropriation | (\$795,633) | (\$860,430) | (\$1,020,227) |
| 015 Budget Act appropriation | (338,570) | (377,990) | (405,369) |
| Current Year and Budget Year Adjustments | (-) | (-1,861) | (-) |
| Section 3.60 Pension Contribution Adjustment | (-) | (1,861) | (-) |
| Article XVI, Section 17 of the California State Constitution | 338,570 | 377,940 | 405,319 |
| Allocation for Employee Compensation | - | 6,793 | - |
| Allocation for Other Post-Employment Benefits | - | 2,080 | - |
| Allocation for Staff Benefits | - | 2,640 | - |
| Current Year and Budget Year Adjustments | - | -13,374 | - |
| Section 3.60 Pension Contribution Adjustment | - | 1,861 | - |
| Government Code section 20236 (investment related bill analysis) | 50 | 50 | 50 |
| TOTALS, EXPENDITURES | \$338,620 | \$377,990 | \$405,369 |
| 0833 Annuitants Health Care Coverage Fund | | | |
| APPROPRIATIONS | | | |
| 015 Budget Act appropriation | (\$3,295) | (\$4,240) | (\$5,202) |
| Current Year and Budget Year Adjustments | (-) | (-21) | (-) |
| Section 3.60 Pension Contribution Adjustment | (-) | (21) | (-) |
| Government Code section 22940 | 3,295 | 4,240 | 5,202 |
| Allocation for Employee Compensation | - | 77 | - |
| Allocation for Other Post-Employment Benefits | - | 23 | - |
| Allocation for Staff Benefits | - | 30 | - |
| Current Year and Budget Year Adjustments | - | -151 | - |
| Section 3.60 Pension Contribution Adjustment | - | 21 | - |
| TOTALS, EXPENDITURES | \$3,295 | \$4,240 | \$5,202 |
| 0849 Replacement Benefit Custodial Fund | | | |
| APPROPRIATIONS | | | |
| 015 Budget Act appropriation | (\$450) | (\$449) | (\$486) |
| Government Code section 21756 | 450 | 449 | 486 |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|--|---------------------|---------------------|---------------------|
| TOTALS, EXPENDITURES | \$450 | \$449 | \$486 |
| 0884 Judges Retirement System II Fund | | | |
| APPROPRIATIONS | | | |
| 015 Budget Act appropriation | (\$1,988) | (\$2,815) | (\$2,107) |
| Current Year and Budget Year Adjustments | (-) | (-12) | (-) |
| Section 3.60 Pension Contribution Adjustment | (-) | (12) | (-) |
| Article XVI, Section 17 of the California State Constitution | 1,988 | 2,815 | 2,107 |
| Allocation for Employee Compensation | - | 43 | - |
| Allocation for Other Post-Employment Benefits | - | 13 | - |
| Allocation for Staff Benefits | - | 17 | - |
| Current Year and Budget Year Adjustments | - | -85 | - |
| Section 3.60 Pension Contribution Adjustment | - | 12 | - |
| TOTALS, EXPENDITURES | \$1,988 | \$2,815 | \$2,107 |
| 0950 Public Employees Contingency Reserve Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$26,916 | \$29,294 | \$30,250 |
| Allocation for Employee Compensation | - | 482 | - |
| Allocation for Other Post-Employment Benefits | - | 148 | - |
| Allocation for Staff Benefits | - | 188 | - |
| Section 3.60 Pension Contribution Adjustment | - | 127 | - |
| 017 Budget Act appropriation | 291 | 291 | 306 |
| Allocation for Employee Compensation | - | 8 | - |
| Allocation for Other Post-Employment Benefits | - | 2 | - |
| Allocation for Staff Benefits | - | 3 | - |
| Section 3.60 Pension Contribution Adjustment | - | 2 | - |
| TOTALS, EXPENDITURES | \$27,207 | \$30,545 | \$30,556 |
| 0988 Other - Unallocated Non-Governmental Cost Funds | | | |
| APPROPRIATIONS | | | |
| State retirement contribution to CalPERS (NGC) | (\$1,576,830) | (\$779,222) | (\$848,994) |
| TOTALS, EXPENDITURES | - | - | - |
| 0995 Reimbursements | | | |
| APPROPRIATIONS | | | |
| Reimbursements | \$8,397 | \$9,309 | \$11,717 |
| TOTALS, EXPENDITURES | \$8,397 | \$9,309 | \$11,717 |
| Total Expenditures, All Funds, (State Operations) | \$419,653 | \$3,876,151 | \$503,314 |
| 4 UNCLASSIFIED | 2017-18* | 2018-19* | 2019-20* |
| 0822 Public Employees Health Care Fund (PEHCF) | | | |
| APPROPRIATIONS | | | |
| Government Code section 22840.2 (benefits paid) | \$4,143,778 | \$3,990,742 | \$4,176,277 |
| Current Year and Budget Year Adjustments | - | 135,903 | - |
| TOTALS, EXPENDITURES | \$4,143,778 | \$4,126,645 | \$4,176,277 |
| 0830 Public Employees Retirement Fund | | | |
| APPROPRIATIONS | | | |
| Government Code sections 20170-20178 (benefits paid) | \$22,732,867 | \$24,403,708 | \$26,087,670 |
| Current Year and Budget Year Adjustments | - | -22,708 | - |
| Government Code sections 20172 and 20208 (other investment-related expenses) | 68,425 | 93,421 | 120,436 |
| Government Code section 20210 (external investment advisors) | 727,208 | 767,009 | 899,791 |
| TOTALS, EXPENDITURES | \$23,528,500 | \$25,241,430 | \$27,107,897 |
| 0833 Annuitants Health Care Coverage Fund | | | |
| 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

| 4 UNCLASSIFIED | 2017-18* | 2018-19* | 2019-20* |
|--|---------------------|---------------------|---------------------|
| Government Code sections 22940 (benefits paid) | \$104,185 | \$110,157 | \$119,839 |
| Current Year and Budget Year Adjustments | - | 1,581 | - |
| TOTALS, EXPENDITURES | \$104,185 | \$111,738 | \$119,839 |
| Total Expenditures, All Funds, (Unclassified) | \$27,776,463 | \$29,479,813 | \$31,404,013 |
| TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified) | \$28,196,116 | \$33,355,964 | \$31,907,327 |

FUND CONDITION STATEMENTS

| | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| 0822 Public Employees Health Care Fund (PEHCF) ^N | | | |
| BEGINNING BALANCE | \$407,052 | \$591,323 | \$352,833 |
| Prior Year Adjustments | 31,819 | - | - |
| Adjusted Beginning Balance | \$438,871 | \$591,323 | \$352,833 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4164000 Gain/Loss on Sale of Investments | 11,334 | 11,901 | 12,496 |
| 4170900 Contributions to Fiduciary Funds | 4,324,803 | 3,923,842 | 3,984,174 |
| Total Revenues, Transfers, and Other Adjustments | \$4,336,137 | \$3,935,743 | \$3,996,670 |
| Total Resources | \$4,775,008 | \$4,527,066 | \$4,349,503 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7900 Public Employees' Retirement System (State Operations) | 37,540 | 43,842 | 43,858 |
| 7900 Public Employees' Retirement System (Unclassified) | 4,143,778 | 4,126,645 | 4,176,277 |
| 9892 Supplemental Pension Payments (State Operations) | - | 478 | 1,053 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 2,367 | 3,268 | 2,891 |
| Total Expenditures and Expenditure Adjustments | \$4,183,685 | \$4,174,233 | \$4,224,079 |
| FUND BALANCE | \$591,323 | \$352,833 | \$125,424 |
| Reserve for economic uncertainties | 591,323 | 352,833 | 125,424 |
| 0833 Annuity Health Care Coverage Fund ^N | | | |
| BEGINNING BALANCE | \$6,791,289 | \$8,299,427 | \$10,363,042 |
| Prior Year Adjustments | -34,026 | - | - |
| Adjusted Beginning Balance | \$6,757,263 | \$8,299,427 | \$10,363,042 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4164000 Gain/Loss on Sale of Investments | 488,818 | 531,005 | 608,221 |
| 4170900 Contributions to Fiduciary Funds | 824,881 | 840,207 | 855,206 |
| 4172500 Miscellaneous Revenue | 336,085 | 808,759 | 1,242,191 |
| Total Revenues, Transfers, and Other Adjustments | \$1,649,784 | \$2,179,971 | \$2,705,618 |
| Total Resources | \$8,407,047 | \$10,479,398 | \$13,068,660 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7900 Public Employees' Retirement System (State Operations) | 3,295 | 4,240 | 5,202 |
| 7900 Public Employees' Retirement System (Unclassified) | 104,185 | 111,738 | 119,839 |
| 9892 Supplemental Pension Payments (State Operations) | - | 43 | 95 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 140 | 335 | 292 |
| Total Expenditures and Expenditure Adjustments | \$107,620 | \$116,356 | \$125,428 |
| FUND BALANCE | \$8,299,427 | \$10,363,042 | \$12,943,232 |
| Reserve for economic uncertainties | 8,299,427 | 10,363,042 | 12,943,232 |

* 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

| | 2017-18* | 2018-19* | 2019-20* |
|--|----------|----------|----------|
| 0950 Public Employees Contingency Reserve Fund^N | | | |
| BEGINNING BALANCE | \$12,297 | \$18,101 | \$11,258 |
| Prior Year Adjustments | 1,153 | - | - |
| Adjusted Beginning Balance | \$13,450 | \$18,101 | \$11,258 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4164000 Gain/Loss on Sale of Investments | 3,224 | 4,339 | 2,699 |
| 4170900 Contributions to Fiduciary Funds | 30,093 | 21,234 | 25,408 |
| 4172500 Miscellaneous Revenue | 4,600 | 4,200 | 4,200 |
| Total Revenues, Transfers, and Other Adjustments | \$37,917 | \$29,773 | \$32,307 |
| Total Resources | \$51,367 | \$47,874 | \$43,565 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7900 Public Employees' Retirement System (State Operations) | 27,207 | 30,545 | 30,556 |
| 9650 Health and Dental Benefits for Annuitants (State Operations) | 4,600 | 4,200 | 4,200 |
| 9892 Supplemental Pension Payments (State Operations) | - | 327 | 722 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 1,459 | 1,544 | 1,761 |
| Total Expenditures and Expenditure Adjustments | \$33,266 | \$36,616 | \$37,239 |
| FUND BALANCE | \$18,101 | \$11,258 | \$6,326 |
| Reserve for economic uncertainties | 18,101 | 11,258 | 6,326 |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|-------------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 3,026.2 | 3,026.2 | 3,026.2 | \$234,571 | \$234,571 | \$234,571 |
| Salary and Other Adjustments | -317.4 | -20.5 | -15.5 | -12,996 | 8,796 | 10,042 |
| Totals, Adjustments | -317.4 | -20.5 | -15.5 | \$-12,996 | \$8,796 | \$10,042 |
| TOTALS, SALARIES AND WAGES | 2,708.8 | 3,005.7 | 3,010.7 | \$221,575 | \$243,367 | \$244,613 |

* 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

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

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

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

3-YEAR EXPENDITURES AND POSITIONS

| | | Positions | | | Expenditures | | |
|--|------------------------------------|-----------------|-------------|-------------|-----------------|-----------------|----------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6440 | Regulatory Oversight | 20.8 | 20.6 | 21.6 | \$3,730 | \$3,885 | \$4,068 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 20.8 | 20.6 | 21.6 | \$3,730 | \$3,885 | \$4,068 |
| FUNDING | | 2017-18* | | | 2018-19* | 2019-20* | |
| 0001 | General Fund | \$2,143 | | | \$2,265 | \$2,257 | |
| 0995 | Reimbursements | 116 | | | 111 | 184 | |
| 9740 | Central Service Cost Recovery Fund | 1,471 | | | 1,509 | 1,627 | |
| TOTALS, EXPENDITURES, ALL FUNDS | | \$3,730 | | | \$3,885 | \$4,068 | |

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

DETAILED BUDGET ADJUSTMENTS

| | | 2018-19* | | | 2019-20* | | |
|--|--|--------------|-------------|-----------|--------------|--------------|------------|
| | | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | | |
| Workload Budget Change Proposals | | | | | | | |
| • Staffing Increase | | \$- | \$- | - | \$63 | \$46 | 1.0 |
| Totals, Workload Budget Change Proposals | | \$- | \$- | - | \$63 | \$46 | 1.0 |
| Other Workload Budget Adjustments | | | | | | | |
| • Other Post-Employment Benefit Adjustments | | 10 | 7 | - | 10 | 7 | - |
| • Central Service Function Cost Realignment | | - | - | - | -72 | 72 | - |
| • Salary Adjustments | | 51 | 37 | - | 51 | 37 | - |
| • Benefit Adjustments | | 16 | 12 | - | 17 | 12 | - |
| • Retirement Rate Adjustments | | 12 | 9 | - | 12 | 9 | - |
| • Miscellaneous Baseline Adjustments | | -88 | - | - | -88 | 73 | - |
| Totals, Other Workload Budget Adjustments | | \$1 | \$65 | - | \$-70 | \$210 | - |
| Totals, Workload Budget Adjustments | | \$1 | \$65 | - | \$-7 | \$256 | 1.0 |
| Totals, Budget Adjustments | | \$1 | \$65 | - | \$-7 | \$256 | 1.0 |

* 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**DETAILED EXPENDITURES BY PROGRAM**

| | | 2017-18* | 2018-19* | 2019-20* |
|-------------|------------------------------------|----------------|----------------|----------------|
| | PROGRAM REQUIREMENTS | | | |
| 6440 | REGULATORY OVERSIGHT | | | |
| | State Operations: | | | |
| 0001 | General Fund | \$2,143 | \$2,265 | \$2,257 |
| 0995 | Reimbursements | 116 | 111 | 184 |
| 9740 | Central Service Cost Recovery Fund | 1,471 | 1,509 | 1,627 |
| | Totals, State Operations | \$3,730 | \$3,885 | \$4,068 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 3,730 | 3,885 | 4,068 |
| | Totals, Expenditures | \$3,730 | \$3,885 | \$4,068 |

EXPENDITURES BY CATEGORY

| 1 State Operations | Positions | | | Expenditures | | |
|---|-------------|-------------|-------------|----------------|----------------|----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 20.6 | 20.6 | 20.6 | \$2,110 | \$2,180 | \$2,180 |
| Other Adjustments | 0.2 | - | 1.0 | 58 | 88 | 155 |
| Net Totals, Salaries and Wages | 20.8 | 20.6 | 21.6 | \$2,168 | \$2,268 | \$2,335 |
| Staff Benefits | - | - | - | 1,061 | 1,142 | 1,175 |
| Totals, Personal Services | 20.8 | 20.6 | 21.6 | \$3,229 | \$3,410 | \$3,510 |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$501 | \$475 | \$558 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$3,730 | \$3,885 | \$4,068 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|----------------|----------------|----------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$2,143 | \$2,264 | \$2,257 |
| Allocation for Employee Compensation | - | 51 | - |
| Allocation for Other Post-Employment Benefits | - | 10 | - |
| Allocation for Staff Benefits | - | 16 | - |
| Contracted Fiscal Services Funding Removal | - | -88 | - |
| Section 3.60 Pension Contribution Adjustment | - | 12 | - |
| Totals Available | \$2,143 | \$2,265 | \$2,257 |
| TOTALS, EXPENDITURES | \$2,143 | \$2,265 | \$2,257 |
| 0995 Reimbursements | | | |
| APPROPRIATIONS | | | |
| Reimbursements | \$116 | \$111 | \$184 |
| TOTALS, EXPENDITURES | \$116 | \$111 | \$184 |
| 9740 Central Service Cost Recovery Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$1,471 | \$1,444 | \$1,627 |

* 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

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|--|-----------------|-----------------|-----------------|
| Allocation for Employee Compensation | - | 37 | - |
| Allocation for Other Post-Employment Benefits | - | 7 | - |
| Allocation for Staff Benefits | - | 12 | - |
| Section 3.60 Pension Contribution Adjustment | - | 9 | - |
| Totals Available | \$1,471 | \$1,509 | \$1,627 |
| TOTALS, EXPENDITURES | \$1,471 | \$1,509 | \$1,627 |
| Total Expenditures, All Funds, (State Operations) | \$3,730 | \$3,885 | \$4,068 |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|--|------------------|----------------|----------------|---------------------|-----------------|-----------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 20.6 | 20.6 | 20.6 | \$2,110 | \$2,180 | \$2,180 |
| Salary and Other Adjustments | 0.2 | - | - | 58 | 88 | 88 |
| Workload and Administrative Adjustments | | | | | | |
| Staffing Increase | | | | | | |
| Assoc Govtl Program Analyst | - | - | 1.0 | - | - | 67 |
| TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS | - | - | 1.0 | \$- | \$- | \$67 |
| Totals, Adjustments | 0.2 | - | 1.0 | \$58 | \$88 | \$155 |
| TOTALS, SALARIES AND WAGES | 20.8 | 20.6 | 21.6 | \$2,168 | \$2,268 | \$2,335 |

* 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

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 Program (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, 2018, there are approximately 949,000 members, retirees, and beneficiaries of 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 | | |
|--|--|----------------|----------------|---------------------|---------------------|---------------------|---------------------|
| | | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| 6450 | Service to Members and Employers | 1,121.8 | 1,281.5 | 1,300.5 | \$382,019 | \$604,820 | \$571,608 |
| 6455 | Corporate Governance | 12.0 | 12.0 | 12.0 | 4,789 | 36,172 | 34,705 |
| 6465 | Benefit Payments | - | - | - | 14,462,474 | 15,181,690 | 16,152,742 |
| TOTALS, POSITIONS AND EXPENDITURES (All Programs) | | 1,133.8 | 1,293.5 | 1,312.5 | \$14,849,282 | \$15,822,682 | \$16,759,055 |
| FUNDING | | | | 2017-18* | 2018-19* | 2019-20* | |
| 0835 | Teachers' Retirement Fund | | | \$14,808,016 | \$15,776,332 | \$16,711,611 | |
| 8001 | Teachers Health Benefits Fund | | | 28,513 | 30,314 | 31,718 | |
| 8005 | Teachers Replacement Benefits Program Fund | | | 11,397 | 13,241 | 13,903 | |
| 8041 | Teachers Deferred Compensation Fund | | | 1,356 | 2,795 | 1,823 | |
| TOTALS, EXPENDITURES, ALL FUNDS | | | | \$14,849,282 | \$15,822,682 | \$16,759,055 | |

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Education Code, Title 1, Division 1, Part 13.

MAJOR PROGRAM CHANGES

- The Budget includes \$3.3 billion General Fund for state contributions to CalSTRS. The roughly \$241 million increase from the previous fiscal year is due to payroll growth and the Teachers' Retirement Board's decision to exercise its authority to increase state contributions by 0.5 percent of teacher payroll, consistent with the funding strategy signed into law in 2014.
- The Budget includes \$4.0 million and 7 positions for enterprise compliance, litigation, and investment engagement activities. In addition, this will provide funding for external auditors to perform an annual independent audit of CalSTRS financial statements. These resources will enable CalSTRS to strategically manage operational, financial, legal, and reputational risks of the organization.
- Although not reflected in 7920 - State Teachers' Retirement System, the Budget includes a \$2.25 billion supplemental pension payment to CalSTRS in 2018-19 on behalf of school employers, and a \$2.9 billion supplemental pension payment spread over four years to be paid towards the state's share of the unfunded liability for the CalSTRS Defined Benefit Program. See 6300 - State Contribution to the State Teachers' Retirement System for more information.

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

7920 State Teachers' Retirement System - Continued**DETAILED BUDGET ADJUSTMENTS**

| | 2018-19* | | | 2019-20* | | |
|--|--------------|-----------------|-----------|--------------|--------------------|------------|
| | General Fund | Other Funds | Positions | General Fund | Other Funds | Positions |
| Workload Budget Adjustments | | | | | | |
| Workload Budget Change Proposals | | | | | | |
| • Enterprise and Risk Management | \$- | \$- | - | \$- | \$4,019 | 7.0 |
| Totals, Workload Budget Change Proposals | \$- | \$- | - | \$- | \$4,019 | 7.0 |
| Other Workload Budget Adjustments | | | | | | |
| • Miscellaneous Baseline Adjustments | - | 70,151 | - | - | 999,340 | - |
| • Salary Adjustments | - | 3,737 | - | - | 3,737 | - |
| • Benefit Adjustments | - | 1,363 | - | - | 1,454 | - |
| • Retirement Rate Adjustments | - | 909 | - | - | 909 | - |
| Totals, Other Workload Budget Adjustments | \$- | \$76,160 | - | \$- | \$1,005,440 | - |
| Totals, Workload Budget Adjustments | \$- | \$76,160 | - | \$- | \$1,009,459 | 7.0 |
| Totals, Budget Adjustments | \$- | \$76,160 | - | \$- | \$1,009,459 | 7.0 |

* 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 ^{1/2/} | PY 2017-18* | CY 2018-19* | BY 2019-20* |
|--|----------------------|----------------------|----------------------|
| Beginning Balance | \$210,083,124 | \$225,305,506 | \$237,743,092 |
| Revenues: | | | |
| Investment Income | \$19,364,771 | \$15,935,797 | \$17,598,000 |
| Other Income | 105,221 | 77,390 | 120,000 |
| State Contributions ^{3/} | 2,796,673 | 3,082,316 | 3,317,545 |
| Employer Contributions | 4,855,264 | 5,835,842 | 6,605,790 |
| Member Contributions | 3,496,245 | 3,994,688 | 3,883,700 |
| Total Revenues | \$30,618,175 | \$28,926,033 | \$31,525,035 |
| Expenditures: | | | |
| Pension Benefit Payments | \$14,259,554 | \$15,138,822 | \$15,895,763 |
| Other Benefit Payments | 161,932 | 156,407 | 163,427 |
| Administrative Expenditures | 237,765 | 274,038 | 287,682 |
| Other Expenditures | 632,656 | 843,180 | 797,815 |
| Contribution Refunds | 103,886 | 76,000 | 82,000 |
| Total Expenditures | \$15,395,794 | \$16,488,447 | \$17,226,687 |
| Ending Fund Balance | \$225,305,506 | \$237,743,092 | \$252,041,440 |
| | | | |
| 8005 Teachers' Replacement Benefits Program Fund | PY 2017-18* | CY 2018-19* | BY 2019-20* |
| Beginning Balance | \$- | \$- | \$- |
| Revenues: | | | |
| Employer Contributions | 11,397 | 13,241 | 14,003 |
| Total Revenues | \$11,397 | \$13,241 | \$14,003 |
| Expenditures: | | | |
| Pension Benefit Payments | \$11,397 | \$13,241 | \$14,003 |
| Total Expenditures | \$11,397 | \$13,241 | \$14,003 |
| Ending Fund Balance | \$- | \$- | \$- |

^{1/} This display reflects fund data as of the 2019-20 Governor's Budget.

^{2/} This display does not reflect the supplemental pension payments to CalSTRS on behalf of both the state and school employers that is included in the 2019 Budget Act. See 6300 - State Contributions to the State Teachers' Retirement System for more information.

^{3/} The 2019 Budget Act reflects 2019-20 state contributions to CalSTRS to be \$3,323,223,000. The increase in this amount from the 2019-20 Governor's Budget to the 2019 Budget Act is due to an increase in reported creditable compensation.

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

| | | 2017-18* | 2018-19* | 2019-20* |
|-------------|--|---------------------|---------------------|---------------------|
| | PROGRAM REQUIREMENTS | | | |
| 6450 | SERVICE TO MEMBERS AND EMPLOYERS | | | |
| | State Operations: | | | |
| 0835 | Teachers' Retirement Fund | \$202,105 | \$243,046 | \$259,665 |
| 8001 | Teachers Health Benefits Fund | 574 | 687 | 610 |
| 8041 | Teachers Deferred Compensation Fund | 1,356 | 2,795 | 1,823 |
| | Totals, State Operations | \$204,035 | \$246,528 | \$262,098 |
| | Unclassified: | | | |
| 0835 | Teachers' Retirement Fund | \$177,984 | \$358,292 | \$309,510 |
| | Totals, Unclassified | \$177,984 | \$358,292 | \$309,510 |
| | PROGRAM REQUIREMENTS | | | |
| 6455 | CORPORATE GOVERNANCE | | | |
| | State Operations: | | | |
| 0835 | Teachers' Retirement Fund | \$2,751 | \$5,030 | \$5,400 |
| | Totals, State Operations | \$2,751 | \$5,030 | \$5,400 |
| | Unclassified: | | | |
| 0835 | Teachers' Retirement Fund | \$2,038 | \$31,142 | \$29,305 |
| | Totals, Unclassified | \$2,038 | \$31,142 | \$29,305 |
| | PROGRAM REQUIREMENTS | | | |
| 6465 | BENEFIT PAYMENTS | | | |
| | Unclassified: | | | |
| 0835 | Teachers' Retirement Fund | \$14,423,138 | \$15,138,822 | \$16,107,731 |
| 8001 | Teachers Health Benefits Fund | 27,939 | 29,627 | 31,108 |
| 8005 | Teachers Replacement Benefits Program Fund | 11,397 | 13,241 | 13,903 |
| | Totals, Unclassified | \$14,462,474 | \$15,181,690 | \$16,152,742 |
| | TOTALS, EXPENDITURES | | | |
| | State Operations | 206,786 | 251,558 | 267,498 |
| | Unclassified | 14,642,496 | 15,571,124 | 16,491,557 |
| | Totals, Expenditures | \$14,849,282 | \$15,822,682 | \$16,759,055 |

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 | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| PERSONAL SERVICES | | | | | | |
| Baseline Positions | 1,236.0 | 1,293.5 | 1,305.5 | \$107,323 | \$113,153 | \$114,852 |
| Other Adjustments | -102.2 | - | 7.0 | -14,760 | 91 | 3,726 |
| Net Totals, Salaries and Wages | 1,133.8 | 1,293.5 | 1,312.5 | \$92,563 | \$113,244 | \$118,578 |
| Staff Benefits | - | - | - | 49,420 | 54,499 | 63,859 |
| Totals, Personal Services | 1,133.8 | 1,293.5 | 1,312.5 | \$141,983 | \$167,743 | \$182,437 |
| OPERATING EXPENSES AND EQUIPMENT | | | | \$64,803 | \$83,815 | \$85,061 |
| TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations) | | | | \$206,786 | \$251,558 | \$267,498 |

| 4 Unclassified | Expenditures | | |
|---|---------------------|---------------------|---------------------|
| | 2017-18* | 2018-19* | 2019-20* |
| Consulting and Professional Services - External - Other | \$180,022 | \$389,434 | \$338,815 |
| Other Special Items of Expense | 14,462,474 | 15,181,690 | 16,152,742 |
| TOTALS, EXPENDITURES, ALL FUNDS (Unclassified) | \$14,642,496 | \$15,571,124 | \$16,491,557 |

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS | 2017-18* | 2018-19* | 2019-20* |
|---|------------------|------------------|------------------|
| 0001 General Fund | | | |
| APPROPRIATIONS | | | |
| 011 Budget Act appropriation | (\$2,790,445) | (\$3,082,316) | (\$3,323,223) |
| TOTALS, EXPENDITURES | - | - | - |
| 0835 Teachers' Retirement Fund | | | |
| APPROPRIATIONS | | | |
| 001 Budget Act appropriation | \$181,603 | \$206,581 | \$235,328 |
| Allocation for Employee Compensation | - | 3,643 | - |
| Allocation for Other Post-Employment Benefits | - | 1,009 | - |
| Allocation for Staff Benefits | - | 322 | - |
| Current Year and Budget Year Adjustments | - | -5,858 | - |
| Section 3.60 Pension Contribution Adjustment | - | 884 | - |
| 002 Budget Act appropriation | (74,767) | (313,434) | (256,815) |
| 003 Budget Act appropriation | 20,502 | 36,465 | 24,337 |
| Education Code section 22307 (admin costs) | 2,751 | 4,870 | 5,400 |
| Allocation for Employee Compensation | - | 70 | - |
| Allocation for Other Post-Employment Benefits | - | 15 | - |
| Allocation for Staff Benefits | - | 5 | - |
| Current Year Adjustments | - | 160 | - |
| Current Year and Budget Year Adjustments | - | -108 | - |
| Section 3.60 Pension Contribution Adjustment | - | 18 | - |
| Totals Available | \$204,856 | \$248,076 | \$265,065 |
| TOTALS, EXPENDITURES | \$204,856 | \$248,076 | \$265,065 |
| 8001 Teachers Health Benefits Fund | | | |
| APPROPRIATIONS | | | |
| Education Code sections 25930 and 25940 (administration expenses) | \$574 | \$687 | \$610 |
| Allocation for Employee Compensation | - | 7 | - |
| Allocation for Other Post-Employment Benefits | - | 2 | - |
| Allocation for Staff Benefits | - | 3 | - |

* 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 | 2017-18* | 2018-19* | 2019-20* |
|--|---------------------|---------------------|---------------------|
| Current Year and Budget Year Adjustments | - | -14 | - |
| Section 3.60 Pension Contribution Adjustment | - | 2 | - |
| Totals Available | \$574 | \$687 | \$610 |
| TOTALS, EXPENDITURES | \$574 | \$687 | \$610 |
| 8041 Teachers Deferred Compensation Fund | | | |
| APPROPRIATIONS | | | |
| Education Code section 24976 (403(b) Vendor Registry Operating Account) | \$1,356 | \$2,795 | \$1,823 |
| Allocation for Employee Compensation | - | 17 | - |
| Allocation for Other Post-Employment Benefits | - | 4 | - |
| Allocation for Staff Benefits | - | 3 | - |
| Current Year and Budget Year Adjustments | - | -29 | - |
| Section 3.60 Pension Contribution Adjustment | - | 5 | - |
| Totals Available | \$1,356 | \$2,795 | \$1,823 |
| TOTALS, EXPENDITURES | \$1,356 | \$2,795 | \$1,823 |
| Total Expenditures, All Funds, (State Operations) | \$206,786 | \$251,558 | \$267,498 |
| 4 UNCLASSIFIED | 2017-18* | 2018-19* | 2019-20* |
| 0835 Teachers' Retirement Fund | | | |
| APPROPRIATIONS | | | |
| Education Code section 24202 (benefit payments) | \$14,260,792 | \$14,982,415 | \$15,944,304 |
| Education Code section 24417 (purchasing power benefit payments) | 162,346 | 156,407 | 163,427 |
| Education Code section 22307 (administrative costs) | 180,022 | 313,434 | 338,815 |
| Current Year Adjustments | - | 76,000 | - |
| Totals Available | \$14,603,160 | \$15,528,256 | \$16,446,546 |
| TOTALS, EXPENDITURES | \$14,603,160 | \$15,528,256 | \$16,446,546 |
| 8001 Teachers Health Benefits Fund | | | |
| APPROPRIATIONS | | | |
| Education Code section 25930 and 25940 (benefit payments) | \$27,939 | \$29,627 | \$31,108 |
| Totals Available | \$27,939 | \$29,627 | \$31,108 |
| TOTALS, EXPENDITURES | \$27,939 | \$29,627 | \$31,108 |
| 8005 Teachers Replacement Benefits Program Fund | | | |
| APPROPRIATIONS | | | |
| Education Code section 24255 (benefit payments) | \$11,397 | \$13,241 | \$13,903 |
| Totals Available | \$11,397 | \$13,241 | \$13,903 |
| TOTALS, EXPENDITURES | \$11,397 | \$13,241 | \$13,903 |
| Total Expenditures, All Funds, (Unclassified) | \$14,642,496 | \$15,571,124 | \$16,491,557 |
| TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified) | \$14,849,282 | \$15,822,682 | \$16,759,055 |

FUND CONDITION STATEMENTS

| | 2017-18* | 2018-19* | 2019-20* |
|---|-----------------|-----------------|-----------------|
| 8001 Teachers Health Benefits Fund^N | | | |
| BEGINNING BALANCE | \$592 | \$306 | \$45 |
| Prior Year Adjustments | 2 | - | - |
| Adjusted Beginning Balance | \$594 | \$306 | \$45 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | 18 | 14 | 13 |
| 4170900 Contributions to Fiduciary Funds | 28,218 | 30,062 | 31,772 |

* 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

| | 2017-18* | 2018-19* | 2019-20* |
|--|----------|----------|----------|
| Total Revenues, Transfers, and Other Adjustments | \$28,236 | \$30,076 | \$31,785 |
| Total Resources | \$28,830 | \$30,382 | \$31,830 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7920 State Teachers' Retirement System (State Operations) | 574 | 687 | 610 |
| 7920 State Teachers' Retirement System (Unclassified) | 27,939 | 29,627 | 31,108 |
| 9892 Supplemental Pension Payments (State Operations) | - | 4 | 5 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 11 | 19 | 50 |
| Total Expenditures and Expenditure Adjustments | \$28,524 | \$30,337 | \$31,773 |
| FUND BALANCE | \$306 | \$45 | \$57 |
| Reserve for economic uncertainties | 306 | 45 | 57 |
| 8041 Teachers Deferred Compensation Fund ^N | | | |
| BEGINNING BALANCE | \$1,057 | \$1,274 | \$987 |
| Adjusted Beginning Balance | \$1,057 | \$1,274 | \$987 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | 17 | 11 | 15 |
| 4172500 Miscellaneous Revenue | 1,609 | 2,610 | 1,762 |
| Total Revenues, Transfers, and Other Adjustments | \$1,626 | \$2,621 | \$1,777 |
| Total Resources | \$2,683 | \$3,895 | \$2,764 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 7920 State Teachers' Retirement System (State Operations) | 1,356 | 2,795 | 1,823 |
| 9892 Supplemental Pension Payments (State Operations) | - | 9 | 16 |
| 9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations) | 53 | 104 | 169 |
| Total Expenditures and Expenditure Adjustments | \$1,409 | \$2,908 | \$2,008 |
| FUND BALANCE | \$1,274 | \$987 | \$756 |
| Reserve for economic uncertainties | 1,274 | 987 | 756 |

CHANGES IN AUTHORIZED POSITIONS

| | Positions | | | Expenditures | | |
|--|------------------|---------|---------|---------------------|-----------|-----------|
| | 2017-18 | 2018-19 | 2019-20 | 2017-18* | 2018-19* | 2019-20* |
| Baseline Positions | 1,236.0 | 1,293.5 | 1,305.5 | \$107,323 | \$113,153 | \$114,852 |
| Salary and Other Adjustments | -102.2 | - | - | -14,760 | 91 | 3,072 |
| Workload and Administrative Adjustments | | | | | | |
| Enterprise and Risk Management | | | | | | |
| Assoc Govtl Program Analyst | - | - | 1.0 | - | - | 70 |
| Atty III | - | - | 1.0 | - | - | 126 |
| Atty IV | - | - | 1.0 | - | - | 143 |
| Research Data Spec I | - | - | 1.0 | - | - | 76 |
| Staff Svcs Mgr I | - | - | 3.0 | - | - | 239 |
| TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS | - | - | 7.0 | \$- | \$- | \$654 |
| Totals, Adjustments | -102.2 | - | 7.0 | \$-14,760 | \$91 | \$3,726 |
| TOTALS, SALARIES AND WAGES | 1,133.8 | 1,293.5 | 1,312.5 | \$92,563 | \$113,244 | \$118,578 |

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