

7100 Employment Development Department

The Employment Development Department enhances California's economic growth and prosperity by collaboratively delivering valuable and innovative services to meet the evolving needs of employers, workers, and job seekers. The Department connects employers with job seekers, administers the Unemployment Insurance, Disability Insurance, and Paid Family Leave programs, and provides employment and training programs under the federal Workforce Innovation and Opportunity Act. Additionally, the Department collects various employment payroll taxes including the personal income tax, and collects and provides comprehensive economic, occupational, and socio-demographic labor market information concerning California's workforce.

3-YEAR EXPENDITURES AND POSITIONS [†]

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
5900	Employment and Employment Related Services	1,382.4	1,342.7	1,342.7	\$-219,335	\$467,747	\$339,704
5915	California Unemployment Insurance Appeals Board	571.0	567.9	567.9	104,281	108,608	108,134
5920	Unemployment Insurance Program	3,559.4	3,264.6	3,310.2	7,815,171	8,430,867	8,403,134
5925	Disability Insurance Program	1,482.5	1,505.3	1,737.9	10,543,247	11,960,333	13,901,935
5930	Tax Program	1,586.3	1,594.1	1,548.2	368,764	373,134	365,243
5935	Employment Training Panel	111.0	85.1	85.1	153,427	122,832	122,952
5940	Workforce Innovation and Opportunity Act	202.2	202.2	202.2	474,092	491,365	409,589
5945	National Dislocated Worker Grants	1.5	1.5	1.5	45,000	45,000	45,000
9900100	Administration	701.0	701.0	701.0	400	400	400
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		9,597.3	9,264.4	9,496.7	\$19,285,047	\$22,000,286	\$23,696,091
FUNDING					2022-23*	2023-24*	2024-25*
0001	General Fund				\$280,517	\$850,722	\$709,186
0184	Employment Development Department Benefit Audit Fund				22,439	23,003	22,958
0185	Employment Development Department Contingent Fund				233,538	241,271	269,478
0514	Employment Training Fund				110,255	126,217	226,355
0588	Unemployment Compensation Disability Fund				10,619,974	12,040,918	13,975,462
0869	Consolidated Work Program Fund				519,092	536,365	454,589
0870	Unemployment Administration Fund				1,211,025	1,184,895	1,158,582
0871	Unemployment Fund				5,886,015	6,862,676	6,745,531
0908	School Employees Fund				105,941	98,791	98,796
0995	Reimbursements				42,621	33,791	33,517
3288	Cannabis Control Fund				3,630	1,637	-
3345	Cannabis Tax Fund - Employment Development Department				-	-	1,637
8506	Coronavirus Fiscal Recovery Fund of 2021				250,000	-	-
TOTALS, EXPENDITURES, ALL FUNDS					\$19,285,047	\$22,000,286	\$23,696,091

[†] Fiscal year 2022-23 budget display reflects the best available information for use in decision-making for this department and/or these fund(s). Additional review and reconciliation of 2022-23 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Unemployment Insurance Code, Division 1, Chapter 2.

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

7100 Employment Development Department - Continued**DETAILED BUDGET ADJUSTMENTS**

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• EDDNext Modernization	\$-	\$-	-	\$163,414	\$163,415	-
• General Fund Solution: California Jobs First	-300,000	-	-	100,000	-	-
• General Fund Solution: Displaced Oil and Gas Worker Fund	-10,000	-	-	-	-	-
• General Fund Solution: Cybersecurity Fund Shift	-3,041	3,041	-	-3,041	3,041	-
• General Fund Solution: Targeted Emergency Medical Technician Training	-	-	-	-10,000	-	-
• General Fund Solution: Unemployment Insurance Interest Payment Fund Swap	-	-	-	-100,000	100,000	-
Totals, Workload Budget Change Proposals	\$-313,041	\$3,041	-	\$150,373	\$266,456	-
Other Workload Budget Adjustments						
• Unemployment Insurance Loan Interest Payment	-	-	-	331,031	-	-
• October 2023 Revise - Disability Insurance Program Benefits	-	617,433	-	-	2,467,828	-
• October 2023 Revise - Disability Insurance Program Administration	-	-1,934	-15.6	-	21,315	171.1
• October 2023 Revise - Unemployment Insurance Administration	-	-	-	-	5,123	45.7
• October 2023 Revise - Workforce Innovation and Opportunity Act	-	27,713	-	-	-	-
• Unemployment Insurance Loan Interest Current Year Savings	-4,443	-	-	-	-	-
• October 2023 Revise - Unemployment Insurance Benefits	-	89,152	-	-	-27,993	-
• Other Post-Employment Benefit Adjustments	-1,040	-1,368	-	-1,368	-1,811	-
• Salary Adjustments	5,206	34,889	-	5,404	36,237	-
• Benefit Adjustments	3,240	20,863	-	4,195	27,263	-
• Carryover/Reappropriation	528,700	-	-	-	-	-
• Miscellaneous Baseline Adjustments	-	-	-	-	-	-
• SWCAP	-	-	-	-	-10,445	-
Totals, Other Workload Budget Adjustments	\$531,663	\$786,748	-15.6	\$339,262	\$2,517,517	216.8
Totals, Workload Budget Adjustments	\$218,622	\$789,789	-15.6	\$489,635	\$2,783,973	216.8
Totals, Budget Adjustments	\$218,622	\$789,789	-15.6	\$489,635	\$2,783,973	216.8

PROGRAM DESCRIPTIONS**5900 - EMPLOYMENT AND EMPLOYMENT RELATED SERVICES**

The objective of the Employment and Employment Related Services Program is to provide a variety of services to facilitate a match between employers' needs and job seekers' skills. In addition to providing an internet labor exchange system to facilitate this match, job seeker skills are enhanced through a variety of case-managed programs. These programs are designed to provide specialized services to job seekers needing extra assistance, such as CalWORKS recipients, parolees, veterans, youth, persons with disabilities and long-term unemployed individuals. There are also EDD sponsored Experience Unlimited locations designed for executive, technical, and professional job seekers to assist each other in finding suitable employment.

5915 - CALIFORNIA UNEMPLOYMENT INSURANCE APPEALS BOARD

The California Unemployment Insurance Appeals Board is a quasi-judicial agency whose primary purpose is to conduct

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impartial hearings and issue prompt decisions to resolve disputed unemployment and disability determinations, and EDD tax liability assessments. The Appeals Board consists of five members, three of which are appointed by the Governor and one each by the Senate Rules Committee and the Speaker of the Assembly.

The Appeals Board reviews appeals from the decisions rendered by field judges in the state's regional offices. In addition, the Appeals Board may designate its decisions as precedent decisions, which constitute the foundations of the various benefit programs that fall within the Appeals Board's jurisdiction.

5920 - UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance (UI) benefit payment program provides monetary relief to alleviate hardships on California workers who undergo periods of unemployment and to help stabilize the economy. The UI program provides short-term income replacement for individuals who are unemployed through no fault of their own.

5925 - DISABILITY INSURANCE PROGRAM

The Disability Insurance program minimizes the financial hardships faced by eligible workers with disabilities by providing monetary benefits and services to those individuals. The Paid Family Leave program provides benefits to individuals who take time off from work to care for a seriously ill child, spouse, parent, domestic partner, grandparent, grandchild, sibling, parent-in-law or to bond with a new minor child, or to participate in a qualifying exigency related to the covered active duty or call to covered active duty of the individual's spouse, domestic partner, child, or parent in the Armed Forces of the United States.

5930 - TAX PROGRAM

The EDD's Tax Program collects approximately half of California's General Fund revenues and is one of the largest tax collection agencies in the nation. The EDD works with employers to collect California's employment taxes and data to support the employment security, child support, and personal income tax programs.

5935 - EMPLOYMENT TRAINING PANEL

The Employment Training Panel (ETP) is a statewide program that supports California's economy and employers, including small businesses, in training workers needed to compete in the global economy while providing workers with reasonable wages and secure employment. The ETP is a significant economic development tool for business attraction and business retention and works in partnership with business, labor, and government. The ETP, in conjunction with state and local partners, prioritizes special economic development initiatives with the objective of retaining and creating high-skilled, high-paying jobs throughout the state.

5940 - WORKFORCE INNOVATION AND OPPORTUNITY ACT

The EDD administers the federal Workforce Innovation and Opportunity Act (WIOA) which replaced the Workforce Investment Act Program on July 1, 2015. The WIOA offers a comprehensive range of workforce development activities through statewide and local organizations. Available workforce development activities provided via America's Job Centers of CaliforniaSM in local communities benefit job seekers and employers, laid-off workers, youth, incumbent workers, new entrants to the workforce, veterans, and persons with disabilities. These activities range from self-assisted access to employment-related information to job skills training programs. The purpose of these activities is to promote an increase in the employment, job retention, earnings, and occupational skills of participants.

5945 - NATIONAL DISLOCATED WORKER GRANTS

The National Dislocated Worker Grants Program, which was previously referred to as the National Emergency Grant Program, consists of federal Department of Labor funds that are used to respond to a sudden and significant dislocation of workers due to emergencies such as flooding, earthquakes, freezes, wildfires, or major business cutbacks. This authority allows the state to react immediately when the federal government makes this funding available.

DETAILED EXPENDITURES BY PROGRAM [†]

		2022-23*	2023-24*	2024-25*
	PROGRAM REQUIREMENTS			
5900	EMPLOYMENT AND EMPLOYMENT RELATED SERVICES			
	State Operations:			
0001	General Fund	\$40,179	\$40,204	\$210
0185	Employment Development Department Contingent Fund	21,073	21,985	22,098
0870	Unemployment Administration Fund	189,839	198,724	199,224
0995	Reimbursements	17,538	17,845	17,883

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		2022-23*	2023-24*	2024-25*
3288	Cannabis Control Fund	736	289	-
3345	Cannabis Tax Fund - Employment Development Department	-	-	289
	Totals, State Operations	\$269,365	\$279,047	\$239,704
	Local Assistance:			
0001	General Fund	-\$488,700	\$188,700	\$100,000
	Totals, Local Assistance	-\$488,700	\$188,700	\$100,000
	PROGRAM REQUIREMENTS			
5915	CALIFORNIA UNEMPLOYMENT INSURANCE APPEALS BOARD			
	State Operations:			
0001	General Fund	\$10,279	\$10,752	\$10,779
0588	Unemployment Compensation Disability Fund	7,516	7,850	7,871
0870	Unemployment Administration Fund	86,222	89,727	89,203
0995	Reimbursements	264	279	281
	Totals, State Operations	\$104,281	\$108,608	\$108,134
	SUBPROGRAM REQUIREMENTS			
5915010	California Unemployment Insurance Appeals Board Unemployment Insurance Program			
	State Operations:			
0001	General Fund	\$9,010	\$9,422	\$9,445
0870	Unemployment Administration Fund	84,935	88,435	87,915
0995	Reimbursements	229	243	245
	Totals, State Operations	\$94,174	\$98,100	\$97,605
	SUBPROGRAM REQUIREMENTS			
5915019	California Unemployment Insurance Appeals Board Disability Insurance Program			
	State Operations:			
0588	Unemployment Compensation Disability Fund	\$7,024	\$7,332	\$7,352
0995	Reimbursements	35	36	36
	Totals, State Operations	\$7,059	\$7,368	\$7,388
	SUBPROGRAM REQUIREMENTS			
5915028	California Unemployment Insurance Appeals Board Tax Program			
	State Operations:			
0001	General Fund	\$1,269	\$1,330	\$1,334
0588	Unemployment Compensation Disability Fund	492	518	519
0870	Unemployment Administration Fund	1,287	1,292	1,288
	Totals, State Operations	\$3,048	\$3,140	\$3,141
	PROGRAM REQUIREMENTS			
5920	UNEMPLOYMENT INSURANCE PROGRAM			
	State Operations:			
0001	General Fund	\$637,980	\$566,899	\$554,073
0184	Employment Development Department Benefit Audit Fund	22,439	23,003	22,958
0185	Employment Development Department Contingent Fund	167,660	173,550	196,473
0514	Employment Training Fund	-	-	100,000
0870	Unemployment Administration Fund	739,597	699,787	679,488
0908	School Employees Fund	1,238	1,283	1,288
0995	Reimbursements	5,539	6,161	5,815
8506	Coronavirus Fiscal Recovery Fund of 2021	250,000	-	-
	Totals, State Operations	\$1,824,453	\$1,470,683	\$1,560,095
	Local Assistance:			
0871	Unemployment Fund	\$5,886,015	\$6,862,676	\$6,745,531
0908	School Employees Fund	104,703	97,508	97,508
	Totals, Local Assistance	\$5,990,718	\$6,960,184	\$6,843,039

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		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	PROGRAM REQUIREMENTS			
5925	DISABILITY INSURANCE PROGRAM			
	State Operations:			
0588	Unemployment Compensation Disability Fund	\$355,743	\$404,429	\$495,619
0995	Reimbursements	2,899	3,027	3,044
	Totals, State Operations	\$358,642	\$407,456	\$498,663
	Local Assistance:			
0588	Unemployment Compensation Disability Fund	\$10,184,605	\$11,552,877	\$13,403,272
	Totals, Local Assistance	\$10,184,605	\$11,552,877	\$13,403,272
	PROGRAM REQUIREMENTS			
5930	TAX PROGRAM			
	State Operations:			
0001	General Fund	\$43,540	\$43,167	\$43,124
0185	Employment Development Department Contingent Fund	44,405	45,336	50,507
0514	Employment Training Fund	7,183	7,475	7,493
0588	Unemployment Compensation Disability Fund	72,110	75,762	68,700
0870	Unemployment Administration Fund	195,367	196,657	190,667
0995	Reimbursements	3,265	3,389	3,404
3288	Cannabis Control Fund	2,894	1,348	-
3345	Cannabis Tax Fund - Employment Development Department	-	-	1,348
	Totals, State Operations	\$368,764	\$373,134	\$365,243
	PROGRAM REQUIREMENTS			
5935	EMPLOYMENT TRAINING PANEL			
	State Operations:			
0001	General Fund	\$36,239	\$1,000	\$1,000
0514	Employment Training Fund	103,072	118,742	118,862
0995	Reimbursements	13,116	3,090	3,090
	Totals, State Operations	\$152,427	\$122,832	\$122,952
	Local Assistance:			
0001	General Fund	\$1,000	\$-	\$-
	Totals, Local Assistance	\$1,000	\$-	\$-
	PROGRAM REQUIREMENTS			
5940	WORKFORCE INNOVATION AND OPPORTUNITY ACT			
	State Operations:			
0869	Consolidated Work Program Fund	127,178	132,238	99,492
	Totals, State Operations	\$127,178	\$132,238	\$99,492
	Local Assistance:			
0869	Consolidated Work Program Fund	\$346,914	\$359,127	\$310,097
	Totals, Local Assistance	\$346,914	\$359,127	\$310,097
	SUBPROGRAM REQUIREMENTS			
5940010	WIOA Administration and Program Services			
	State Operations:			
0869	Consolidated Work Program Fund	26,542	27,923	27,663
	Totals, State Operations	\$26,542	\$27,923	\$27,663
	SUBPROGRAM REQUIREMENTS			
5940019	WIOA Services to Bridge Education and Workforce Gaps for Targeted Populations			
	State Operations:			
0869	Consolidated Work Program Fund	\$38,392	\$33,058	\$36,117
	Totals, State Operations	\$38,392	\$33,058	\$36,117

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		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	SUBPROGRAM REQUIREMENTS			
5940046	WIOA Rapid Response Activities			
	State Operations:			
0869	Consolidated Work Program Fund	\$61,888	\$71,087	\$35,542
	Totals, State Operations	<u>\$61,888</u>	<u>\$71,087</u>	<u>\$35,542</u>
	SUBPROGRAM REQUIREMENTS			
5940055	WIOA Special Grants			
	State Operations:			
0869	Consolidated Work Program Fund	\$356	\$170	\$170
	Totals, State Operations	<u>\$356</u>	<u>\$170</u>	<u>\$170</u>
	SUBPROGRAM REQUIREMENTS			
5940064	WIOA Local Assistance			
	Local Assistance:			
0869	Consolidated Work Program Fund	\$346,914	\$359,127	\$310,097
	Totals, Local Assistance	<u>\$346,914</u>	<u>\$359,127</u>	<u>\$310,097</u>
	PROGRAM REQUIREMENTS			
5945	NATIONAL DISLOCATED WORKER GRANTS			
	State Operations:			
0869	Consolidated Work Program Fund	\$45,000	\$45,000	\$45,000
	Totals, State Operations	<u>\$45,000</u>	<u>\$45,000</u>	<u>\$45,000</u>
	SUBPROGRAM REQUIREMENTS			
5945010	National Dislocated Worker Grants			
	State Operations:			
0869	Consolidated Work Program Fund	\$45,000	\$45,000	\$45,000
	Totals, State Operations	<u>\$45,000</u>	<u>\$45,000</u>	<u>\$45,000</u>
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0185	Employment Development Department Contingent Fund	400	400	400
	Totals, State Operations	<u>\$400</u>	<u>\$400</u>	<u>\$400</u>
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0185	Employment Development Department Contingent Fund	400	400	400
	Totals, State Operations	<u>\$400</u>	<u>\$400</u>	<u>\$400</u>
	TOTALS, EXPENDITURES			
	State Operations	3,250,510	2,939,398	3,039,683
	Local Assistance	16,034,537	19,060,888	20,656,408
	Totals, Expenditures	<u>\$19,285,047</u>	<u>\$22,000,286</u>	<u>\$23,696,091</u>

† Fiscal year 2022-23 budget display reflects the best available information for use in decision-making for this department and/or these fund(s). Additional review and reconciliation of 2022-23 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

EXPENDITURES BY CATEGORY †

1 State Operations	<u>Positions</u>			<u>Expenditures</u>		
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
PERSONAL SERVICES						

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1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	9,597.3	9,280.0	9,279.9	\$748,393	\$717,989	\$701,481
Other Adjustments	-	-15.6	216.8	-	39,141	71,436
Net Totals, Salaries and Wages	9,597.3	9,264.4	9,496.7	\$748,393	\$757,130	\$772,917
Staff Benefits	-	-	-	479,537	482,592	497,873
Totals, Personal Services	9,597.3	9,264.4	9,496.7	\$1,227,930	\$1,239,722	\$1,270,790
OPERATING EXPENSES AND EQUIPMENT				\$1,208,299	\$1,160,059	\$1,230,454
SPECIAL ITEMS OF EXPENSES				814,281	539,617	538,439
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$3,250,510	\$2,939,398	\$3,039,683

2 Local Assistance	Expenditures		
	2022-23*	2023-24*	2024-25*
Grants and Subventions - Governmental	\$5,849,932	\$7,508,011	\$7,253,136
Other Special Items of Expense	10,184,605	11,552,877	13,403,272
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$16,034,537	\$19,060,888	\$20,656,408

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DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$434,745	\$326,100	\$378,155
Allocation for Employee Compensation	-	5,206	-
Allocation for Other Post-Employment Benefits	-	-1,040	-
Allocation for Staff Benefits	-	3,240	-
General Fund Solution: Cybersecurity Fund Shift	-	-3,041	-
General Fund Solution: Displaced Oil and Gas Worker Fund	-	-10,000	-
002 Budget Act appropriation	333,472	306,000	231,031
Unemployment Insurance Loan Interest Current Year Savings	-	-4,443	-
Prior Year Balances Available:			
Item 7100-001-0001, Budget Act of 2022	-	40,000	-
Totals Available	\$768,217	\$662,022	\$609,186
TOTALS, EXPENDITURES	\$768,217	\$662,022	\$609,186
0184 Employment Development Department Benefit Audit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$22,439	\$22,544	\$22,958
Allocation for Employee Compensation	-	324	-
Allocation for Other Post-Employment Benefits	-	-69	-
Allocation for Staff Benefits	-	204	-
011 Budget Act appropriation (transfer to General Fund)	(1)	(1)	(1)
TOTALS, EXPENDITURES	\$22,439	\$23,003	\$22,958
0185 Employment Development Department Contingent Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$233,138	\$237,876	\$269,078

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1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Allocation for Employee Compensation	-	1,969	-
Allocation for Other Post-Employment Benefits	-	-230	-
Allocation for Staff Benefits	-	1,256	-
011 Budget Act appropriation (transfer to General Fund)	(1)	(1)	(1)
Unemployment Insurance Code section 1586	400	400	400
TOTALS, EXPENDITURES	\$233,538	\$241,271	\$269,478
0514 Employment Training Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$110,255	\$125,325	\$126,355
Allocation for Employee Compensation	-	548	-
Allocation for Other Post-Employment Benefits	-	-16	-
Allocation for Staff Benefits	-	360	-
002 Budget Act appropriation	-	-	100,000
TOTALS, EXPENDITURES	\$110,255	\$126,217	\$226,355
0588 Unemployment Compensation Disability Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$435,369	\$473,303	\$572,190
Allocation for Employee Compensation	-	9,010	-
Allocation for Other Post-Employment Benefits	-	-682	-
Allocation for Staff Benefits	-	5,303	-
General Fund Solution: Cybersecurity Fund Shift	-	3,041	-
October 2023 Revise - Disability Insurance Program Administration	-	-1,934	-
011 Budget Act appropriation (transfer to General Fund)	(-)	(306,000)	(-)
TOTALS, EXPENDITURES	\$435,369	\$488,041	\$572,190
0869 Consolidated Work Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$172,178	\$148,390	\$144,492
Allocation for Employee Compensation	-	739	-
Allocation for Staff Benefits	-	396	-
October 2023 Revise - Workforce Innovation and Opportunity Act	-	27,713	-
TOTALS, EXPENDITURES	\$172,178	\$177,238	\$144,492
0870 Unemployment Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,211,025	\$1,150,519	\$1,158,582
Allocation for Employee Compensation	-	21,704	-
Allocation for Other Post-Employment Benefits	-	-343	-
Allocation for Staff Benefits	-	13,015	-
TOTALS, EXPENDITURES	\$1,211,025	\$1,184,895	\$1,158,582
0890 Federal Trust Fund			
APPROPRIATIONS			
011 Budget Act appropriation (transfer to Unemployment Administration Fund)	(\$1,211,025)	(\$1,150,519)	(\$1,158,582)
Allocation for Employee Compensation	(-)	(21,704)	(-)
Allocation for Other Post-Employment Benefits	(-)	(-343)	(-)
Allocation for Staff Benefits	(-)	(13,015)	(-)
021 Budget Act appropriation (transfer to Consolidated Work Program Fund)	(172,178)	(148,390)	(144,492)
Allocation for Employee Compensation	(-)	(739)	(-)
Allocation for Staff Benefits	(-)	(396)	(-)
October 2023 Revise - Workforce Innovation and Opportunity Act	(-)	(27,713)	(-)
TOTALS, EXPENDITURES	-	-	-
0908 School Employees Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,238	\$1,237	\$1,288

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1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Allocation for Employee Compensation	-	32	-
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	17	-
TOTALS, EXPENDITURES	\$1,238	\$1,283	\$1,288
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$42,621	\$33,791	\$33,517
TOTALS, EXPENDITURES	\$42,621	\$33,791	\$33,517
3288 Cannabis Control Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,630	\$1,637	-
TOTALS, EXPENDITURES	\$3,630	\$1,637	-
3345 Cannabis Tax Fund - Employment Development Department			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(7)	-	-	\$1,637
TOTALS, EXPENDITURES	-	-	\$1,637
8506 Coronavirus Fiscal Recovery Fund of 2021			
APPROPRIATIONS			
Chapter 249, Statutes of 2022, Control Section 11.96(p)	\$250,000	-	-
TOTALS, EXPENDITURES	\$250,000	-	-
Total Expenditures, All Funds, (State Operations)	\$3,250,510	\$2,939,398	\$3,039,683
2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	-	\$100,000
Chapter 249, Statutes of 2022, Control Section 19.56	1,000	-	-
Prior Year Balances Available:			
Pending Legislation	-488,700	188,700	-
Totals Available	-\$487,700	\$188,700	\$100,000
TOTALS, EXPENDITURES	-\$487,700	\$188,700	\$100,000
0588 Unemployment Compensation Disability Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$10,184,605	\$10,935,444	\$13,403,272
October 2023 Revise - Disability Insurance Program Benefits	-	617,433	-
TOTALS, EXPENDITURES	\$10,184,605	\$11,552,877	\$13,403,272
0869 Consolidated Work Program Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$346,914	\$359,127	\$310,097
TOTALS, EXPENDITURES	\$346,914	\$359,127	\$310,097
0871 Unemployment Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$5,990,718	\$6,871,032	\$6,843,039
October 2023 Revise - Unemployment Insurance Benefits	-	89,152	-
TOTALS, EXPENDITURES	\$5,990,718	\$6,960,184	\$6,843,039
Return to federal government (reimbursement from School Employees Fund)	-104,703	-97,508	-97,508
NET TOTALS, EXPENDITURES	\$5,886,015	\$6,862,676	\$6,745,531
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation (transfer to Consolidated Work Program Fund)	(\$346,914)	(\$359,127)	(\$310,097)
111 Budget Act appropriation (transfer to Federal Unemployment Fund)	(5,990,718)	(6,871,032)	(6,843,039)
October 2023 Revise - Unemployment Insurance Benefits	(-)	(89,152)	(-)

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7100 Employment Development Department - Continued

2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
Return to federal government (reimbursement from School Employees Fund)	(-104,703)	(-97,508)	(-97,508)
TOTALS, EXPENDITURES	-	-	-
0908 School Employees Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$104,703	\$97,508	\$97,508
TOTALS, EXPENDITURES	\$104,703	\$97,508	\$97,508
Total Expenditures, All Funds, (Local Assistance)	\$16,034,537	\$19,060,888	\$20,656,408
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$19,285,047	\$22,000,286	\$23,696,091

† Fiscal year 2022-23 budget display reflects the best available information for use in decision-making for this department and/or these fund(s). Additional review and reconciliation of 2022-23 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

FUND CONDITION STATEMENTS †

	2022-23*	2023-24*	2024-25*
<u>0184 Employment Development Department Benefit Audit Fund^s</u>			
BEGINNING BALANCE	\$11,563	\$24,307	\$32,821
Prior Year Adjustments	3,870	-	-
Adjusted Beginning Balance	\$15,433	\$24,307	\$32,821
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	80	536	536
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	31,925	32,066	31,449
Total Revenues, Transfers, and Other Adjustments	\$32,005	\$32,602	\$31,985
Total Resources	\$47,438	\$56,909	\$64,806
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	22,439	23,003	22,958
9892 Supplemental Pension Payments (State Operations)	389	389	307
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	303	696	2,245
Total Expenditures and Expenditure Adjustments	\$23,131	\$24,088	\$25,510
FUND BALANCE	\$24,307	\$32,821	\$39,296
Reserve for economic uncertainties	24,307	32,821	39,296
<u>0185 Employment Development Department Contingent Fund^s</u>			
BEGINNING BALANCE	\$208,712	\$362,742	\$330,458
Prior Year Adjustments	195,534	-	-
Adjusted Beginning Balance	\$404,246	\$362,742	\$330,458
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	496	5,722	5,722
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	5,000	5,000	5,000
4173000 Penalty Assessments - Other	24,201	25,346	26,558
4173100 Personal Income Tax - Penalties and Interest	23,598	23,598	23,598
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	163,861	174,443	174,383
Transfers and Other Adjustments			

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7100 Employment Development Department - Continued

	2022-23*	2023-24*	2024-25*
Revenue Transfer from Employment Development Department Contingent Fund (0185) to General Fund (0001) per Unemployment Insurance Code Section 1585.5	-23,598	-23,598	-23,598
Total Revenues, Transfers, and Other Adjustments	\$193,558	\$210,511	\$211,663
Total Resources	\$597,804	\$573,253	\$542,121
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	233,538	241,271	269,478
9892 Supplemental Pension Payments (State Operations)	1,524	1,524	1,364
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	5,017
Total Expenditures and Expenditure Adjustments	\$235,062	\$242,795	\$275,859
FUND BALANCE	\$362,742	\$330,458	\$266,262
Reserve for economic uncertainties	362,742	330,458	266,262
<u>0514 Employment Training Fund^N</u>			
BEGINNING BALANCE	\$68,181	\$133,557	\$141,062
Prior Year Adjustments	45,958	-	-
Adjusted Beginning Balance	\$114,139	\$133,557	\$141,062
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	1,635	3,011	3,463
4170900 Contributions to Fiduciary Funds	134,953	137,659	142,093
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	4	4	4
4172500 Miscellaneous Revenue	12	12	12
Total Revenues, Transfers, and Other Adjustments	\$136,604	\$140,686	\$145,572
Total Resources	\$250,743	\$274,243	\$286,634
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	110,255	126,217	226,355
7350 Department of Industrial Relations (State Operations)	6,145	6,193	6,199
9892 Supplemental Pension Payments (State Operations)	437	437	465
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	349	334	1,295
Total Expenditures and Expenditure Adjustments	\$117,186	\$133,181	\$234,314
FUND BALANCE	\$133,557	\$141,062	\$52,320
Reserve for economic uncertainties	133,557	141,062	52,320
<u>0588 Unemployment Compensation Disability Fund^N</u>			
BEGINNING BALANCE	\$2,709,690	\$3,363,141	\$2,643,052
Prior Year Adjustments	1,469,948	-	-
Adjusted Beginning Balance	\$4,179,638	\$3,363,141	\$2,643,052
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	54,169	90,763	127,994
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	1,612	1,612	1,612
4172500 Miscellaneous Revenue	6,655	6,655	6,655
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	9,754,063	11,537,638	13,433,550
Transfers and Other Adjustments			
Loan from Unemployment Compensation Disability Fund (0588) to General Fund (0001), per Item 7100-011-0588, Budget Act of 2023	-	-301,557	-
Total Revenues, Transfers, and Other Adjustments	\$9,816,499	\$11,335,111	\$13,569,811
Total Resources	\$13,996,137	\$14,698,252	\$16,212,863
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	435,369	488,041	572,190
7100 Employment Development Department (Local Assistance)	10,184,605	11,552,877	13,403,272

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7100 Employment Development Department - Continued

	2022-23*	2023-24*	2024-25*
9892 Supplemental Pension Payments (State Operations)	6,525	6,525	5,093
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	6,497	7,757	27,634
Total Expenditures and Expenditure Adjustments	\$10,632,996	\$12,055,200	\$14,008,189
FUND BALANCE	\$3,363,141	\$2,643,052	\$2,204,674
Reserve for economic uncertainties	3,363,141	2,643,052	2,204,674
<u>0908 School Employees Fund^N</u>			
BEGINNING BALANCE	-\$10,264	\$346,956	\$287,415
Prior Year Adjustments	145,402	-	-
Adjusted Beginning Balance	\$135,138	\$346,956	\$287,415
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	2,740	11	12
4170900 Contributions to Fiduciary Funds	315,075	39,297	40,296
Total Revenues, Transfers, and Other Adjustments	\$317,815	\$39,308	\$40,308
Total Resources	\$452,953	\$386,264	\$327,723
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	1,238	1,283	1,288
7100 Employment Development Department (Local Assistance)	104,703	97,508	97,508
9892 Supplemental Pension Payments (State Operations)	23	23	12
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	33	35	62
Total Expenditures and Expenditure Adjustments	\$105,997	\$98,849	\$98,870
FUND BALANCE	\$346,956	\$287,415	\$228,853
Reserve for economic uncertainties	346,956	287,415	228,853
<u>3345 Cannabis Tax Fund - Employment Development Department^S</u>			
BEGINNING BALANCE	\$2,531	\$2,531	\$2,531
Adjusted Beginning Balance	\$2,531	\$2,531	\$2,531
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from the California Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Employment Development Department (3345) per Revenue and Taxation Code Section 34019(a)(7)	-	-	1,637
Total Revenues, Transfers, and Other Adjustments	-	-	\$1,637
Total Resources	\$2,531	\$2,531	\$4,168
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	-	-	1,637
Total Expenditures and Expenditure Adjustments	-	-	\$1,637
FUND BALANCE	\$2,531	\$2,531	\$2,531
Reserve for economic uncertainties	2,531	2,531	2,531

[†] Fiscal year 2022-23 budget display reflects the best available information for use in decision-making for this department and/or these fund(s). Additional review and reconciliation of 2022-23 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

CHANGES IN AUTHORIZED POSITIONS [†]

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	9,597.3	9,280.0	9,279.9	\$748,393	\$717,989	\$701,481

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7100 Employment Development Department - Continued

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Salary and Other Adjustments	-	-15.6	216.8	-	39,141	54,536
Workload and Administrative Adjustments						
EDDNext Modernization						
Temporary Help	-	-	-	-	-	16,900
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	-	\$-	\$-	\$16,900
Totals, Adjustments	-	-15.6	216.8	\$-	\$39,141	\$71,436
TOTALS, SALARIES AND WAGES	9,597.3	9,264.4	9,496.7	\$748,393	\$757,130	\$772,917

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