



Labor and Workforce Development

The Labor and Workforce Development Agency addresses issues relating to California workers and their employers. The Agency oversees seven departments, boards and panels that are responsible for labor law enforcement, workforce development, and benefit payment and adjudication. The Agency also works to help legitimate businesses and protect workers in California through a combination of enforcement and education activities.

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		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
5900	Employment and Employment Related Services	1,153.2	1,342.7	1,332.6	\$346,598	\$338,097	\$292,472
5915	California Unemployment Insurance Appeals Board	796.2	567.9	567.9	93,406	107,665	108,938
5920	Unemployment Insurance Program	2,813.8	3,310.2	3,292.7	4,807,875	9,164,351	8,718,416
5925	Disability Insurance Program	1,714.5	1,762.0	1,843.8	12,202,843	14,680,739	16,177,475
5930	Tax Program	1,616.7	1,544.2	1,562.5	280,620	365,138	371,132
5935	Employment Training Panel	80.4	85.1	85.1	122,146	127,110	123,647
5940	Workforce Innovation and Opportunity Act	150.8	202.2	202.2	410,067	467,431	409,877
5945	National Dislocated Worker Grants	2.5	1.5	1.5	6,069	45,000	45,000
9900100	Administration	701.0	701.0	701.0	-	-	-
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		9,029.1	9,516.8	9,589.3	\$18,269,624	\$25,295,531	\$26,246,957
FUNDING					2023-24*	2024-25*	2025-26*
0001	General Fund				\$755,174	\$919,728	\$896,225
0184	Employment Development Department Benefit Audit Fund				17,364	23,103	23,120
0185	Employment Development Department Contingent Fund				153,955	272,637	270,648
0514	Employment Training Fund				120,163	226,740	127,140
0588	Unemployment Compensation Disability Fund				12,296,378	14,753,932	16,253,871
0869	Consolidated Work Program Fund				416,136	512,203	454,842
0870	Unemployment Administration Fund				671,296	1,154,805	1,167,803
0871	Unemployment Fund				3,742,994	7,297,974	6,918,997
0908	School Employees Fund				79,081	98,805	98,808
0995	Reimbursements				16,416	33,967	33,866
3288	Cannabis Control Fund				667	-	-
3345	Cannabis Tax Fund - Employment Development Department				-	1,637	1,637
TOTALS, EXPENDITURES, ALL FUNDS					\$18,269,624	\$25,295,531	\$26,246,957

[†] Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 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 [†]**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• EDDNext Modernization	\$-	\$-	-	\$62,117	\$62,121	-
• General Fund Solution: Unemployment Insurance Interest Payment Fund Shift	-	-	-	50,000	-50,000	-
• Continuation of Cybersecurity Staffing, Security Audit Logging and Data Security	-	-	-	6,878	6,878	29.0
• New Labor Agency Building Relocation	-	-	-	-	7,261	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$118,995	\$26,260	29.0
Other Workload Budget Adjustments						
• Unemployment Insurance Loan Interest Payment	-	-	-	584,293	-	-
• October 2024 Revise - Disability Insurance Benefits	-	240,404	-	-	1,915,288	-
• October 2024 Revise - Unemployment Insurance Benefits	-	552,443	-	-	173,466	-
• Unemployment Insurance Loan Interest Current Year Savings	-17,067	-	-	-	-	-
• Salary Adjustments	2,582	17,190	-	2,582	17,190	-
• Benefit Adjustments	1,567	10,201	-	2,074	13,317	-
• Miscellaneous Baseline Adjustments	-	2,744	20.1	-	16,946	117.9
• SWCAP	-	-	-	-	11,348	-
• Carryover/Reappropriation	125,109	73,034	-	-	-400	-
• Retirement Rate Adjustments	-4,882	-32,642	-	-4,882	-32,642	-
Totals, Other Workload Budget Adjustments	\$107,309	\$863,374	20.1	\$584,067	\$2,114,513	117.9
Totals, Workload Budget Adjustments	\$107,309	\$863,374	20.1	\$703,062	\$2,140,773	146.9
Totals, Budget Adjustments	\$107,309	\$863,374	20.1	\$703,062	\$2,140,773	146.9

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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 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

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7100 Employment Development Department - Continued

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). 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 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 [†]

		2023-24*	2024-25*	2025-26*
	PROGRAM REQUIREMENTS			
5900	EMPLOYMENT AND EMPLOYMENT RELATED SERVICES			
	State Operations:			
0001	General Fund	\$55	\$48,207	\$210
0185	Employment Development Department Contingent Fund	20,993	22,438	22,923
0870	Unemployment Administration Fund	134,869	199,296	201,164
0995	Reimbursements	1,974	17,867	17,886
3288	Cannabis Control Fund	7	-	-
3345	Cannabis Tax Fund - Employment Development Department	-	289	289
	Totals, State Operations	\$157,898	\$288,097	\$242,472
	Local Assistance:			

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7100 Employment Development Department - Continued

		2023-24*	2024-25*	2025-26*
0001	General Fund	\$188,700	\$50,000	\$50,000
	Totals, Local Assistance	\$188,700	\$50,000	\$50,000
	PROGRAM REQUIREMENTS			
5915	CALIFORNIA UNEMPLOYMENT INSURANCE APPEALS BOARD			
	State Operations:			
0001	General Fund	\$9,674	\$10,728	\$10,748
0588	Unemployment Compensation Disability Fund	5,915	7,843	7,855
0870	Unemployment Administration Fund	77,728	88,815	90,056
0995	Reimbursements	89	279	279
	Totals, State Operations	\$93,406	\$107,665	\$108,938
	SUBPROGRAM REQUIREMENTS			
5915010	California Unemployment Insurance Appeals Board Unemployment Insurance Program			
	State Operations:			
0001	General Fund	\$9,422	\$9,400	\$9,417
0870	Unemployment Administration Fund	77,264	87,528	88,753
0995	Reimbursements	85	243	243
	Totals, State Operations	\$86,771	\$97,171	\$98,413
	SUBPROGRAM REQUIREMENTS			
5915019	California Unemployment Insurance Appeals Board Disability Insurance Program			
	State Operations:			
0588	Unemployment Compensation Disability Fund	\$5,647	\$7,327	\$7,338
0995	Reimbursements	4	36	36
	Totals, State Operations	\$5,651	\$7,363	\$7,374
	SUBPROGRAM REQUIREMENTS			
5915028	California Unemployment Insurance Appeals Board Tax Program			
	State Operations:			
0001	General Fund	\$252	\$1,328	\$1,331
0588	Unemployment Compensation Disability Fund	268	516	517
0870	Unemployment Administration Fund	464	1,287	1,303
	Totals, State Operations	\$984	\$3,131	\$3,151
	PROGRAM REQUIREMENTS			
5920	UNEMPLOYMENT INSURANCE PROGRAM			
	State Operations:			
0001	General Fund	\$513,415	\$762,891	\$791,165
0184	Employment Development Department Benefit Audit Fund	17,364	23,103	23,120
0185	Employment Development Department Contingent Fund	98,720	198,855	196,281
0514	Employment Training Fund	-	100,000	-
0870	Unemployment Administration Fund	351,969	676,429	683,886
0908	School Employees Fund	845	1,297	1,300
0995	Reimbursements	4,332	6,294	6,159
	Totals, State Operations	\$986,645	\$1,768,869	\$1,701,911
	Local Assistance:			
0871	Unemployment Fund	\$3,742,994	\$7,297,974	\$6,918,997
0908	School Employees Fund	78,236	97,508	97,508
	Totals, Local Assistance	\$3,821,230	\$7,395,482	\$7,016,505
	PROGRAM REQUIREMENTS			
5925	DISABILITY INSURANCE PROGRAM			
	State Operations:			
0588	Unemployment Compensation Disability Fund	\$327,195	\$572,832	\$394,677
0995	Reimbursements	3,027	3,039	3,046

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7100 Employment Development Department - Continued

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	Totals, State Operations	\$330,222	\$575,871	\$397,723
	Local Assistance:			
0588	Unemployment Compensation Disability Fund	\$11,872,621	\$14,104,868	\$15,779,752
	Totals, Local Assistance	\$11,872,621	\$14,104,868	\$15,779,752
	PROGRAM REQUIREMENTS			
5930	TAX PROGRAM			
	State Operations:			
0001	General Fund	\$42,955	\$43,058	\$43,102
0185	Employment Development Department Contingent Fund	34,242	51,116	51,409
0514	Employment Training Fund	4,329	7,564	7,584
0588	Unemployment Compensation Disability Fund	90,647	68,389	71,587
0870	Unemployment Administration Fund	106,730	190,265	192,697
0995	Reimbursements	1,057	3,398	3,405
3288	Cannabis Control Fund	660	-	-
3345	Cannabis Tax Fund - Employment Development Department	-	1,348	1,348
	Totals, State Operations	\$280,620	\$365,138	\$371,132
	PROGRAM REQUIREMENTS			
5935	EMPLOYMENT TRAINING PANEL			
	State Operations:			
0001	General Fund	\$375	\$4,844	\$1,000
0514	Employment Training Fund	115,834	119,176	119,556
0995	Reimbursements	5,937	3,090	3,091
	Totals, State Operations	\$122,146	\$127,110	\$123,647
	PROGRAM REQUIREMENTS			
5940	WORKFORCE INNOVATION AND OPPORTUNITY ACT			
	State Operations:			
0185	Employment Development Department Contingent Fund	\$-	\$228	\$35
0869	Consolidated Work Program Fund	80,627	128,134	99,745
	Totals, State Operations	\$80,627	\$128,362	\$99,780
	Local Assistance:			
0869	Consolidated Work Program Fund	\$329,440	\$339,069	\$310,097
	Totals, Local Assistance	\$329,440	\$339,069	\$310,097
	SUBPROGRAM REQUIREMENTS			
5940010	WIOA Administration and Program Services			
	State Operations:			
0185	Employment Development Department Contingent Fund	\$-	\$228	\$35
0869	Consolidated Work Program Fund	24,735	28,675	27,916
	Totals, State Operations	\$24,735	\$28,903	\$27,951
	SUBPROGRAM REQUIREMENTS			
5940019	WIOA Services to Bridge Education and Workforce Gaps for Targeted Populations			
	State Operations:			
0869	Consolidated Work Program Fund	\$32,777	\$59,678	\$36,117
	Totals, State Operations	\$32,777	\$59,678	\$36,117
	SUBPROGRAM REQUIREMENTS			
5940046	WIOA Rapid Response Activities			
	State Operations:			
0869	Consolidated Work Program Fund	\$23,115	\$39,611	\$35,542
	Totals, State Operations	\$23,115	\$39,611	\$35,542
	SUBPROGRAM REQUIREMENTS			
5940055	WIOA Special Grants			

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7100 Employment Development Department - Continued

		2023-24*	2024-25*	2025-26*
	State Operations:			
0869	Consolidated Work Program Fund	\$-	\$170	\$170
	Totals, State Operations	\$-	\$170	\$170
	SUBPROGRAM REQUIREMENTS			
5940064	WIOA Local Assistance			
	Local Assistance:			
0869	Consolidated Work Program Fund	\$329,440	\$339,069	\$310,097
	Totals, Local Assistance	\$329,440	\$339,069	\$310,097
	PROGRAM REQUIREMENTS			
5945	NATIONAL DISLOCATED WORKER GRANTS			
	State Operations:			
0869	Consolidated Work Program Fund	\$6,069	\$45,000	\$45,000
	Totals, State Operations	\$6,069	\$45,000	\$45,000
	SUBPROGRAM REQUIREMENTS			
5945010	National Dislocated Worker Grants			
	State Operations:			
0869	Consolidated Work Program Fund	\$6,069	\$45,000	\$45,000
	Totals, State Operations	\$6,069	\$45,000	\$45,000
	TOTALS, EXPENDITURES			
	State Operations	2,057,633	3,406,112	3,090,603
	Local Assistance	16,211,991	21,889,419	23,156,354
	Totals, Expenditures	\$18,269,624	\$25,295,531	\$26,246,957

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EXPENDITURES BY CATEGORY †

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	9,264.4	9,496.7	9,442.4	\$772,736	\$773,813	\$737,595
Other Adjustments	-235.3	20.1	146.9	-75,710	31,951	48,926
Net Totals, Salaries and Wages	9,029.1	9,516.8	9,589.3	\$697,026	\$805,764	\$786,521
Staff Benefits	-	-	-	406,148	481,032	470,098
Totals, Personal Services	9,029.1	9,516.8	9,589.3	\$1,103,174	\$1,286,796	\$1,256,619
OPERATING EXPENSES AND EQUIPMENT				\$498,868	\$1,379,525	\$992,373
SPECIAL ITEMS OF EXPENSES				455,591	739,791	841,611
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$2,057,633	\$3,406,112	\$3,090,603

2 Local Assistance	Expenditures		
	2023-24*	2024-25*	2025-26*
Disability Benefits	\$96,548	\$-	\$-
Grants and Subventions - Governmental	615,648	7,784,551	7,376,602
Other Special Items of Expense	15,499,795	14,104,868	15,779,752

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7100 Employment Development Department - Continued

	Expenditures		
	2023-24*	2024-25*	2025-26*
2 Local Assistance			
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$16,211,991	\$21,889,419	\$23,156,354

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DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$231,264	\$378,155	\$211,932
Allocation for Employee Compensation	-	2,582	-
Allocation for Staff Benefits	-	1,567	-
Section 3.60 Pension Contribution Adjustment	-	-4,882	-
002 Budget Act appropriation	301,557	384,264	634,293
Unemployment Insurance Loan Interest Current Year Savings	-	-17,067	-
Prior Year Balances Available:			
Item 7100-001-0001, Budget Act of 2022	-	51,841	-
Item 7100-001-0001, Budget Act of 2022 as reappropriated by Item 7100-490, Budget Act of 2023	33,653	-	-
Item 7100-001-0001, Budget Act of 2023	-	73,268	-
Totals Available	\$566,474	\$869,728	\$846,225
TOTALS, EXPENDITURES	\$566,474	\$869,728	\$846,225
0184 Employment Development Department Benefit Audit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,364	\$23,144	\$23,120
Allocation for Employee Compensation	-	160	-
Allocation for Staff Benefits	-	97	-
Section 3.60 Pension Contribution Adjustment	-	-298	-
011 Budget Act appropriation (transfer to General Fund)	(1)	(1)	(1)
Totals Available	\$17,364	\$23,103	\$23,120
TOTALS, EXPENDITURES	\$17,364	\$23,103	\$23,120
0185 Employment Development Department Contingent Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$153,955	\$272,740	\$270,648
Allocation for Employee Compensation	-	1,362	-
Allocation for Staff Benefits	-	948	-
Section 3.60 Pension Contribution Adjustment	-	-2,413	-
011 Budget Act appropriation (transfer to General Fund)	(1)	(1)	(1)
Unemployment Insurance Code section 1586	-	400	-
Current Year Carryover from Past Year	-	-400	-
Totals Available	\$153,955	\$272,637	\$270,648
TOTALS, EXPENDITURES	\$153,955	\$272,637	\$270,648
0514 Employment Training Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$120,163	\$126,635	\$127,140

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7100 Employment Development Department - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Allocation for Employee Compensation	-	360	-
Allocation for Staff Benefits	-	212	-
Section 3.60 Pension Contribution Adjustment	-	-467	-
002 Budget Act appropriation	-	100,000	-
Totals Available	\$120,163	\$226,740	\$127,140
TOTALS, EXPENDITURES	\$120,163	\$226,740	\$127,140
0588 Unemployment Compensation Disability Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$395,846	\$574,279	\$474,119
Allocation for Employee Compensation	-	4,436	-
Allocation for Staff Benefits	-	2,686	-
October 2024 Revise - DI Admin	-	2,744	-
Section 3.60 Pension Contribution Adjustment	-	-8,515	-
011 Budget Act appropriation (transfer to General Fund)	(306,000)	(-)	(-)
Prior Year Balances Available:			
Item 7100-001-0588, Budget Act of 2022 as reappropriated by Item 7100-490, Budget Act of 2023	27,911	-	-
Item 7100-001-0588, Budget Act of 2023	-	73,434	-
Totals Available	\$423,757	\$649,064	\$474,119
TOTALS, EXPENDITURES	\$423,757	\$649,064	\$474,119
0869 Consolidated Work Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$86,696	\$173,134	\$144,745
Totals Available	\$86,696	\$173,134	\$144,745
TOTALS, EXPENDITURES	\$86,696	\$173,134	\$144,745
0870 Unemployment Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$671,296	\$1,158,582	\$1,167,803
Allocation for Employee Compensation	-	10,581	-
Allocation for Staff Benefits	-	6,102	-
Section 3.60 Pension Contribution Adjustment	-	-20,460	-
Totals Available	\$671,296	\$1,154,805	\$1,167,803
TOTALS, EXPENDITURES	\$671,296	\$1,154,805	\$1,167,803
0890 Federal Trust Fund			
APPROPRIATIONS			
011 Budget Act appropriation (transfer to Unemployment Administration Fund)	(\$634,257)	(\$1,158,582)	(\$1,156,455)
Allocation for Employee Compensation	(-)	(10,581)	(-)
Allocation for Staff Benefits	(-)	(6,102)	(-)
Section 3.60 Pension Contribution Adjustment	(-)	(-20,460)	(-)
021 Budget Act appropriation (transfer to Consolidated Work Program Fund)	(86,696)	(173,134)	(144,790)
TOTALS, EXPENDITURES	-	-	-
0908 School Employees Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$845	\$1,298	\$1,300
Allocation for Employee Compensation	-	16	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Pension Contribution Adjustment	-	-26	-
Totals Available	\$845	\$1,297	\$1,300
TOTALS, EXPENDITURES	\$845	\$1,297	\$1,300
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$16,416	\$33,967	\$33,866

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7100 Employment Development Department - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
TOTALS, EXPENDITURES	\$16,416	\$33,967	\$33,866
3288 Cannabis Control Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$667	-	-
Totals Available	\$667	-	-
TOTALS, EXPENDITURES	\$667	-	-
3345 Cannabis Tax Fund - Employment Development Department			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(7)	-	\$1,637	\$1,637
TOTALS, EXPENDITURES	-	\$1,637	\$1,637
Total Expenditures, All Funds, (State Operations)	\$2,057,633	\$3,406,112	\$3,090,603
2 LOCAL ASSISTANCE	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	\$50,000	\$50,000
Prior Year Balances Available:			
Pending Legislation	188,700	-	-
TOTALS, EXPENDITURES	\$188,700	\$50,000	\$50,000
0588 Unemployment Compensation Disability Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$11,872,621	\$13,864,464	\$15,779,752
October 2024 Revise - Disability Insurance Benefits	-	240,404	-
Totals Available	\$11,872,621	\$14,104,868	\$15,779,752
TOTALS, EXPENDITURES	\$11,872,621	\$14,104,868	\$15,779,752
0869 Consolidated Work Program Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$329,440	\$339,069	\$310,097
Totals Available	\$329,440	\$339,069	\$310,097
TOTALS, EXPENDITURES	\$329,440	\$339,069	\$310,097
0871 Unemployment Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$3,821,230	\$6,843,039	\$7,016,505
October 2024 Revise - Unemployment Insurance Benefits	-	552,443	-
Totals Available	\$3,821,230	\$7,395,482	\$7,016,505
TOTALS, EXPENDITURES	\$3,821,230	\$7,395,482	\$7,016,505
Return to federal government (reimbursement from School Employees Fund)	-78,236	-97,508	-97,508
NET TOTALS, EXPENDITURES	\$3,742,994	\$7,297,974	\$6,918,997
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation (transfer to Consolidated Work Program Fund)	(\$329,440)	(\$339,069)	(\$310,097)
111 Budget Act appropriation (transfer to Federal Unemployment Fund)	(3,821,230)	(6,843,039)	(7,016,505)
October 2024 Revise - Unemployment Insurance Benefits	(-)	(552,443)	(-)
Return to federal government (reimbursement from School Employees Fund)	(-78,236)	(-97,508)	(-97,508)
TOTALS, EXPENDITURES	-	-	-
0908 School Employees Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$78,236	\$97,508	\$97,508
Totals Available	\$78,236	\$97,508	\$97,508
TOTALS, EXPENDITURES	\$78,236	\$97,508	\$97,508
Total Expenditures, All Funds, (Local Assistance)	\$16,211,991	\$21,889,419	\$23,156,354

* 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

2 LOCAL ASSISTANCE	2023-24*	2024-25*	2025-26*
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$18,269,624	\$25,295,531	\$26,246,957

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

FUND CONDITION STATEMENTS †

	2023-24*	2024-25*	2025-26*
<u>0184 Employment Development Department Benefit Audit Fund^s</u>			
BEGINNING BALANCE	\$29,378	\$40,081	\$40,804
Prior Year Adjustments	1,284	-	-
Adjusted Beginning Balance	\$30,662	\$40,081	\$40,804
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	1,256	1,256	1,256
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	26,612	25,122	25,504
Total Revenues, Transfers, and Other Adjustments	\$27,868	\$26,378	\$26,760
Total Resources	\$58,530	\$66,459	\$67,564
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	17,364	23,103	23,120
9892 Supplemental Pension Payments (State Operations)	389	307	307
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	696	2,245	1,577
Total Expenditures and Expenditure Adjustments	\$18,449	\$25,655	\$25,004
FUND BALANCE	\$40,081	\$40,804	\$42,560
Reserve for economic uncertainties	40,081	40,804	42,560
<u>0185 Employment Development Department Contingent Fund^s</u>			
BEGINNING BALANCE	\$390,559	\$386,700	\$306,093
Prior Year Adjustments	-58,620	-	-
Adjusted Beginning Balance	\$331,939	\$386,700	\$306,093
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	12,333	12,333	12,333
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	2,664	5,000	5,000
4173000 Penalty Assessments - Other	20,809	21,113	20,580
4173100 Personal Income Tax - Penalties and Interest	23,598	23,598	23,598
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	174,434	159,965	163,281
Transfers and Other Adjustments			
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	\$210,240	\$198,411	\$201,194
Total Resources	\$542,179	\$585,111	\$507,287
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	153,955	272,637	270,648
9892 Supplemental Pension Payments (State Operations)	1,524	1,364	1,364

* 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

	2023-24*	2024-25*	2025-26*
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	5,017	5,686
Total Expenditures and Expenditure Adjustments	\$155,479	\$279,018	\$277,698
FUND BALANCE	\$386,700	\$306,093	\$229,589
Reserve for economic uncertainties	386,700	306,093	229,589
<u>0514 Employment Training Fund^N</u>			
BEGINNING BALANCE	\$138,744	\$149,105	\$38,356
Prior Year Adjustments	1,715	-	-
Adjusted Beginning Balance	\$140,459	\$149,105	\$38,356
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	5,945	3,486	1,127
4170900 Contributions to Fiduciary Funds	126,769	120,434	122,647
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	7	4	4
4172500 Miscellaneous Revenue	-	12	12
Total Revenues, Transfers, and Other Adjustments	\$132,721	\$123,936	\$123,790
Total Resources	\$273,180	\$273,041	\$162,146
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	120,163	226,740	127,140
7350 Department of Industrial Relations (State Operations)	3,141	6,185	6,241
9892 Supplemental Pension Payments (State Operations)	437	465	465
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	334	1,295	1,786
Total Expenditures and Expenditure Adjustments	\$124,075	\$234,685	\$135,632
FUND BALANCE	\$149,105	\$38,356	\$26,514
Reserve for economic uncertainties	149,105	38,356	26,514
<u>0588 Unemployment Compensation Disability Fund^N</u>			
BEGINNING BALANCE	\$3,597,232	\$2,064,997	\$2,116,719
Prior Year Adjustments	81,619	-	-
Adjusted Beginning Balance	\$3,678,851	\$2,064,997	\$2,116,719
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	78,544	90,776	116,701
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	1,612	1,612
4172500 Miscellaneous Revenue	26,748	6,655	6,655
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	10,893,071	14,739,338	16,599,997
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	\$10,696,806	\$14,838,381	\$16,724,965
Total Resources	\$14,375,657	\$16,903,378	\$18,841,684
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	423,757	649,064	474,119
7100 Employment Development Department (Local Assistance)	11,872,621	14,104,868	15,779,752
9892 Supplemental Pension Payments (State Operations)	6,525	5,093	5,093
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	7,757	27,634	38,274
Total Expenditures and Expenditure Adjustments	\$12,310,660	\$14,786,659	\$16,297,238
FUND BALANCE	\$2,064,997	\$2,116,719	\$2,544,446
Reserve for economic uncertainties	2,064,997	2,116,719	2,544,446
<u>0908 School Employees Fund^N</u>			
BEGINNING BALANCE	\$401,131	\$383,175	\$342,294

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7100 Employment Development Department - Continued

	2023-24*	2024-25*	2025-26*
Prior Year Adjustments	4,544	-	-
Adjusted Beginning Balance	\$405,675	\$383,175	\$342,294
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	15,520	16,433	15,511
4170900 Contributions to Fiduciary Funds	41,119	41,565	42,232
Total Revenues, Transfers, and Other Adjustments	\$56,639	\$57,998	\$57,743
Total Resources	\$462,314	\$441,173	\$400,037
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	845	1,297	1,300
7100 Employment Development Department (Local Assistance)	78,236	97,508	97,508
9892 Supplemental Pension Payments (State Operations)	23	12	12
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	35	62	62
Total Expenditures and Expenditure Adjustments	\$79,139	\$98,879	\$98,882
FUND BALANCE	\$383,175	\$342,294	\$301,155
Reserve for economic uncertainties	383,175	342,294	301,155
<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	1,637
Total Revenues, Transfers, and Other Adjustments	-	\$1,637	\$1,637
Total Resources	\$2,531	\$4,168	\$4,168
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7100 Employment Development Department (State Operations)	-	1,637	1,637
Total Expenditures and Expenditure Adjustments	-	\$1,637	\$1,637
FUND BALANCE	\$2,531	\$2,531	\$2,531
Reserve for economic uncertainties	2,531	2,531	2,531

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

CHANGES IN AUTHORIZED POSITIONS[†]

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	9,264.4	9,496.7	9,442.4	\$772,736	\$773,813	\$737,595
Salary and Other Adjustments	-235.3	20.1	117.9	-75,710	31,951	28,717
Workload and Administrative Adjustments						
Continuation of Cybersecurity Staffing, Security Audit Logging and Data Security						
C.E.A. - C	-	-	1.0	-	-	163
Info Tech Assoc	-	-	1.0	-	-	86
Info Tech Mgr I	-	-	4.0	-	-	497

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7100 Employment Development Department - Continued

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Info Tech Mgr II	-	-	1.0	-	-	143
Info Tech Spec I	-	-	9.0	-	-	936
Info Tech Spec II	-	-	12.0	-	-	1,370
Info Tech Spec III	-	-	1.0	-	-	126
EDDNext Modernization	-	-	-	-	-	16,888
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	29.0	\$-	\$-	\$20,209
Totals, Adjustments	-235.3	20.1	146.9	\$-75,710	\$31,951	\$48,926
TOTALS, SALARIES AND WAGES	9,029.1	9,516.8	9,589.3	\$697,026	\$805,764	\$786,521

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

7120 California Workforce Development Board

The California Workforce Development Board is responsible for assisting in the development, oversight, and continuous improvement of California's workforce investment system and the alignment of the education and workforce investment systems to the needs of the 21st century economy and workforce. The Board provides leadership for a unified state plan that works in partnership with other state entities such as the Department of Social Services, the Department of Rehabilitation, the Community Colleges, and the Department of Education. The Board also may review statewide policies, statewide programs, and recommendations on actions that should be taken by the state to align workforce, education, training, and employment funding programs in the state in a manner that supports a comprehensive, high-quality, and streamlined workforce development system in the state, including the review and provision of comments on the State Plan, if any, for programs and activities of one-stop partners that are not core programs.

3-YEAR EXPENDITURES AND POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6040 California Workforce Development Board	96.1	107.0	107.0	\$277,866	\$138,230	\$42,749
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	96.1	107.0	107.0	\$277,866	\$138,230	\$42,749
FUNDING	2023-24*			2024-25*	2025-26*	
0001 General Fund	\$236,043			\$121,548	\$20,612	
0890 Federal Trust Fund	22,511			8,422	9,877	
0995 Reimbursements	1,462			8,004	12,004	
3228 Greenhouse Gas Reduction Fund	17,850			256	256	
TOTALS, EXPENDITURES, ALL FUNDS	\$277,866			\$138,230	\$42,749	

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

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.

7120 California Workforce Development Board - Continued

DEPARTMENT AUTHORITY

Federal: Public Law 113-128, Workforce Innovation and Opportunity Act of 2014 State: Unemployment Insurance Code, Division 7, Chapter 2 and 3.

DETAILED BUDGET ADJUSTMENTS [†]

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• New Labor Agency Building Relocation	\$-	\$-	-	\$-	\$615	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$615	-
Other Workload Budget Adjustments						
• Salary Adjustments	116	107	-	120	111	-
• Benefit Adjustments	65	61	-	85	79	-
• SWCAP	-	-	-	-	945	-
• Carryover/Reappropriation	55,960	-	-	-	-	-
• Retirement Rate Adjustments	-226	-205	-	-226	-205	-
Totals, Other Workload Budget Adjustments	\$55,915	\$-37	-	\$-21	\$930	-
Totals, Workload Budget Adjustments	\$55,915	\$-37	-	\$-21	\$1,545	-
Totals, Budget Adjustments	\$55,915	\$-37	-	\$-21	\$1,545	-

[†] Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

PROGRAM DESCRIPTIONS

6040 - CALIFORNIA WORKFORCE DEVELOPMENT BOARD

The California Workforce Development Board is the body responsible for assisting the Governor in the development, oversight, and continuous improvement of California's workforce investment system and the alignment of the education and workforce investment systems. The Board and its staff provide active ongoing policy analysis, technical assistance, and program evaluation to inform and shape the design of state workforce policies and their coordination with other relevant programs, including education and human service programs. The Board collaborates with both state and local partners, including business and industry, to develop the policies and framework necessary for meeting the demands of the 21st Century economy

DETAILED EXPENDITURES BY PROGRAM [†]

		2023-24*	2024-25*	2025-26*
PROGRAM REQUIREMENTS				
6040	CALIFORNIA WORKFORCE DEVELOPMENT BOARD			
State Operations:				
0001	General Fund	\$3,808	\$3,708	\$612
0890	Federal Trust Fund	22,511	8,422	9,877
0995	Reimbursements	1,462	8,004	12,004
3228	Greenhouse Gas Reduction Fund	2,850	256	256
Totals, State Operations		\$30,631	\$20,390	\$22,749
Local Assistance:				
0001	General Fund	\$232,235	\$117,840	\$20,000

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7120 California Workforce Development Board - Continued

		2023-24*	2024-25*	2025-26*
3228	Greenhouse Gas Reduction Fund	15,000	-	-
	Totals, Local Assistance	\$247,235	\$117,840	\$20,000
	TOTALS, EXPENDITURES			
	State Operations	30,631	20,390	22,749
	Local Assistance	247,235	117,840	20,000
	Totals, Expenditures	\$277,866	\$138,230	\$42,749

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

EXPENDITURES BY CATEGORY †

1 State Operations				Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	107.0	107.0	107.0	\$10,012	\$2,722	\$2,722
Other Adjustments	-10.9	-	-	-1,828	3,343	231
Net Totals, Salaries and Wages	96.1	107.0	107.0	\$8,184	\$6,065	\$2,953
Staff Benefits	-	-	-	2,379	1,466	1,504
Totals, Personal Services	96.1	107.0	107.0	\$10,563	\$7,531	\$4,457
OPERATING EXPENSES AND EQUIPMENT				\$7,525	\$3,359	\$4,792
SPECIAL ITEMS OF EXPENSES				12,543	9,500	13,500
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$30,631	\$20,390	\$22,749
2 Local Assistance				Expenditures		
				2023-24*	2024-25*	2025-26*
Grants and Subventions - Governmental				\$247,235	\$117,840	\$20,000
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)				\$247,235	\$117,840	\$20,000

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS		2023-24*	2024-25*	2025-26*
	0001 General Fund			
APPROPRIATIONS				
001 Budget Act appropriation		\$825	\$633	\$612
Allocation for Employee Compensation		-	116	-
Allocation for Staff Benefits		-	65	-
Section 3.60 Pension Contribution Adjustment		-	-226	-
State operations administrative costs from local assistance expenditures		250	-	-
State operations administrative costs from local assistance expenditures		250	-	-
Prior Year Balances Available:				

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7120 California Workforce Development Board - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
State operations administrative costs from local assistance expenditures	2,483	3,120	-
Totals Available	\$3,808	\$3,708	\$612
TOTALS, EXPENDITURES	\$3,808	\$3,708	\$612
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$22,511	\$8,459	\$9,877
Allocation for Employee Compensation	-	107	-
Allocation for Staff Benefits	-	61	-
Section 3.60 Pension Contribution Adjustment	-	-205	-
TOTALS, EXPENDITURES	\$22,511	\$8,422	\$9,877
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$1,462	\$8,004	\$12,004
TOTALS, EXPENDITURES	\$1,462	\$8,004	\$12,004
3228 Greenhouse Gas Reduction Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,850	\$256	\$256
TOTALS, EXPENDITURES	\$2,850	\$256	\$256
Total Expenditures, All Funds, (State Operations)	\$30,631	\$20,390	\$22,749
2 LOCAL ASSISTANCE	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$89,382	\$50,000	\$20,000
102 Budget Act appropriation	-	15,000	-
Prior Year Balances Available:			
Item 7120-101-0001, Budget Act of 2022	142,853	22,772	-
Item 7120-101-0001, Budget Act of 2023	-	20,568	-
Item 7120-102-0001, Budget Act of 2023	-	4,750	-
Item 7120-103-0001, Budget Act of 2023	-	4,750	-
Totals Available	\$232,235	\$117,840	\$20,000
TOTALS, EXPENDITURES	\$232,235	\$117,840	\$20,000
3228 Greenhouse Gas Reduction Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$15,000	-	-
TOTALS, EXPENDITURES	\$15,000	-	-
Total Expenditures, All Funds, (Local Assistance)	\$247,235	\$117,840	\$20,000
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$277,866	\$138,230	\$42,749

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	107.0	107.0	107.0	\$10,012	\$2,722	\$2,722
Salary and Other Adjustments	-10.9	-	-	-1,828	3,343	231

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

7120 California Workforce Development Board - Continued

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Totals, Adjustments	-10.9	-	-	\$-1,828	\$3,343	\$231
TOTALS, SALARIES AND WAGES	96.1	107.0	107.0	\$8,184	\$6,065	\$2,953

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

7300 Agricultural Labor Relations Board

The Agricultural Labor Relations Board is responsible for: (1) carrying out the policy of the State of California to encourage and protect the associational rights of agricultural employees; (2) protecting California farm workers' right to decide through a secret ballot election or a showing of majority support to have a union represent them in collective bargaining with their employer; and (3) investigating, prosecuting, and adjudicating unfair labor practice disputes.

3-YEAR EXPENDITURES AND POSITIONS †

		Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6050	Board Administration	20.2	18.7	19.7	\$3,743	\$3,838	\$4,576
6055	General Counsel Administration	34.9	54.0	60.0	7,069	8,595	9,756
6060	Administration	5.1	8.3	8.3	2,351	6,808	6,957
9900100	Administration	-	-	-	-	-	-
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		60.2	81.0	88.0	\$13,163	\$19,241	\$21,289
FUNDING		2023-24*			2024-25*	2025-26*	
0001	General Fund	\$11,048			\$12,689	\$12,711	
3078	Labor and Workforce Development Fund	2,115			6,552	8,578	
TOTALS, EXPENDITURES, ALL FUNDS		\$13,163			\$19,241	\$21,289	

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Labor Code, Division 2, Part 3.5, Sections 1140-1166.3.

DETAILED BUDGET ADJUSTMENTS †

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						

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

7300 Agricultural Labor Relations Board - Continued

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Increased Workload Related to Chapter 7, Statutes of 2023	\$-	\$-	-	\$-	\$1,873	7.0
• New Labor Agency Building Rent Adjustment	-	-	-	-	251	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$2,124	7.0
Other Workload Budget Adjustments						
• Salary Adjustments	152	34	-	152	34	-
• Benefit Adjustments	84	18	-	106	24	-
• Retirement Rate Adjustments	-371	-83	-	-371	-83	-
Totals, Other Workload Budget Adjustments	\$-135	\$-31	-	\$-113	\$-25	-
Totals, Workload Budget Adjustments	\$-135	\$-31	-	\$-113	\$2,099	7.0
Totals, Budget Adjustments	\$-135	\$-31	-	\$-113	\$2,099	7.0

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

PROGRAM DESCRIPTIONS**6050 - BOARD ADMINISTRATION**

The main objective of the Office of the Board is to administer, interpret, and enforce the Agricultural Labor Relations Act. The Office of the Board holds evidentiary hearings and adjudicates disputes in unfair labor practice cases, as well as disputes arising out of representation elections. The Office of the Board also administers the mandatory mediation law and is vested with the authority to promulgate regulations to implement the Act. When required, the Office of the Board initiates and oversees litigation before the Courts of Appeal and grants authority to the General Counsel to take action in Superior Court. The Board, where appropriate, conducts education and outreach activities.

6055 - GENERAL COUNSEL ADMINISTRATION

The Office of the General Counsel is the Agricultural Labor Relations Board's chief prosecutor. The General Counsel's responsibility includes enforcing the Agricultural Labor Relations Act in unfair labor practice proceedings before the Board, supervising and coordinating personnel in regional offices who are responsible for investigating unfair labor practice charges and other matters, prosecuting unfair labor practice cases, settling or dismissing cases where appropriate, conducting elections, and seeking compliance with final Board orders. The General Counsel's office supervises and oversees litigation before administrative law judges, the Board and, when necessary, the Superior Courts. The General Counsel's office also conducts education and outreach activities on behalf of the Office of the Board.

6060 - ADMINISTRATION

The objective of the Division of Administrative Services is to support operations to enable the programs to accomplish statutory mandates in an effective and efficient manner, through the services provided by accounting, budget, human resource management, business services, procurement and contracting, fiscal accountability, information technology infrastructure, and other administrative services.

DETAILED EXPENDITURES BY PROGRAM †

		2023-24*	2024-25*	2025-26*
6050	PROGRAM REQUIREMENTS			
	BOARD ADMINISTRATION			
	State Operations:			
0001	General Fund	\$3,622	\$3,719	\$3,727
3078	Labor and Workforce Development Fund	121	119	849
	Totals, State Operations	\$3,743	\$3,838	\$4,576

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

7300 Agricultural Labor Relations Board - Continued

		2023-24*	2024-25*	2025-26*
	PROGRAM REQUIREMENTS			
6055	GENERAL COUNSEL ADMINISTRATION			
	State Operations:			
0001	General Fund	\$5,639	\$7,176	\$7,190
3078	Labor and Workforce Development Fund	1,430	1,419	2,566
	Totals, State Operations	\$7,069	\$8,595	\$9,756
	PROGRAM REQUIREMENTS			
6060	ADMINISTRATION			
	State Operations:			
0001	General Fund	\$1,787	\$1,794	\$1,794
3078	Labor and Workforce Development Fund	564	5,014	5,163
	Totals, State Operations	\$2,351	\$6,808	\$6,957
	TOTALS, EXPENDITURES			
	State Operations	13,163	19,241	21,289
	Totals, Expenditures	\$13,163	\$19,241	\$21,289

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

EXPENDITURES BY CATEGORY †

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	81.0	81.0	81.0	\$8,765	\$9,962	\$9,962
Other Adjustments	-20.8	-	7.0	-1,943	186	1,057
Net Totals, Salaries and Wages	60.2	81.0	88.0	\$6,822	\$10,148	\$11,019
Staff Benefits	-	-	-	3,689	3,513	4,023
Totals, Personal Services	60.2	81.0	88.0	\$10,511	\$13,661	\$15,042
OPERATING EXPENSES AND EQUIPMENT				\$2,652	\$5,580	\$6,247
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$13,163	\$19,241	\$21,289

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,048	\$12,824	\$12,711
Allocation for Employee Compensation	-	152	-
Allocation for Staff Benefits	-	84	-
Section 3.60 Pension Contribution Adjustment	-	-371	-

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

7300 Agricultural Labor Relations Board - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Totals Available	\$11,048	\$12,689	\$12,711
TOTALS, EXPENDITURES	\$11,048	\$12,689	\$12,711
3078 Labor and Workforce Development Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,115	\$6,583	\$8,578
Allocation for Employee Compensation	-	34	-
Allocation for Staff Benefits	-	18	-
Section 3.60 Pension Contribution Adjustment	-	-83	-
TOTALS, EXPENDITURES	\$2,115	\$6,552	\$8,578
Total Expenditures, All Funds, (State Operations)	\$13,163	\$19,241	\$21,289

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	81.0	81.0	81.0	\$8,765	\$9,962	\$9,962
Salary and Other Adjustments	-20.8	-	-	-1,943	186	186
Workload and Administrative Adjustments						
Increased Workload Related to Chapter 7, Statutes of 2023						
C.E.A. - C	-	-	1.0	-	-	197
Atty (Limited Term 07-01-2025)	-	-	-	-	-	15
Atty III (Limited Term 07-01-2025)	-	-	2.0	-	-	250
Atty IV (Limited Term 07-01-2025)	-	-	1.0	-	-	197
Fld Examiner II	-	-	2.0	-	-	158
Sr Legal Typist	-	-	1.0	-	-	54
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	7.0	\$-	\$-	\$871
Totals, Adjustments	-20.8	-	7.0	\$-1,943	\$186	\$1,057
TOTALS, SALARIES AND WAGES	60.2	81.0	88.0	\$6,822	\$10,148	\$11,019

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

7320 Public Employment Relations Board

The Public Employment Relations Board administers and enforces California public sector collective bargaining laws in an expert, fair, and consistent manner; promotes improved public sector employer-employee relations; and provides a timely and cost effective method through which employers, employee organizations, and employees can resolve their labor relations disputes.

7320 Public Employment Relations Board - Continued

3-YEAR EXPENDITURES AND POSITIONS [†]

		Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6070	Public Employment Relations Board	73.5	79.0	80.0	\$17,760	\$17,889	\$18,038
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		73.5	79.0	80.0	\$17,760	\$17,889	\$18,038

		2023-24*	2024-25*	2025-26*
FUNDING				
0001	General Fund	\$17,712	\$17,769	\$17,918
0995	Reimbursements	48	120	120
TOTALS, EXPENDITURES, ALL FUNDS		\$17,760	\$17,889	\$18,038

[†] Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

LEGAL CITATIONS AND AUTHORITY

Food and Agricultural Code Section 57031; Government Code Sections 3500-3524.81, 3540-3616, and 71600-71829; Labor Code Section 2686; and Public Utilities Code Sections 24501-125716; Welfare and Institutions Code Sections 10420-10429.

DETAILED BUDGET ADJUSTMENTS [†]

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Attorney Classification Realignment	\$-	\$-	-	\$115	\$-	-
• Information Technology Civil Service	-	-	-	-	-	1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$115	\$-	1.0
Other Workload Budget Adjustments						
• Salary Adjustments	315	-	-	315	-	-
• Benefit Adjustments	150	-	-	184	-	-
• Retirement Rate Adjustments	-574	-	-	-574	-	-
Totals, Other Workload Budget Adjustments	\$-109	\$-	-	\$-75	\$-	-
Totals, Workload Budget Adjustments	\$-109	\$-	-	\$40	\$-	1.0
Totals, Budget Adjustments	\$-109	\$-	-	\$40	\$-	1.0

[†] Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

PROGRAM DESCRIPTIONS

6070 - PUBLIC EMPLOYMENT RELATIONS BOARD

The Public Employment Relations Board (PERB) itself is composed of five members appointed to five-year terms by the Governor and subject to confirmation by the Senate. In addition to the overall responsibility for administering the various public sector collective bargaining laws, the Board itself acts as an appellate body to hear challenges to proposed decisions and dismissals of unfair practice charges that are issued by staff. Any appeal related to the representation process is also heard by the Board. Decisions of the Board itself may be appealed under certain circumstances to the state appellate and trial courts.

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

7320 Public Employment Relations Board - Continued

The Board, through its actions and those of its staff, is empowered to:

- Conduct secret ballot elections to determine whether or not employees wish to have an employee organization exclusively represent them in their labor relations with their employer.
- Prevent and remedy unfair labor practices and interpret and protect the rights and responsibilities of employers, employees, and employee organizations under the collective bargaining laws.
- Bring action in a court of competent jurisdiction to enforce the Board's decisions and rulings.
- Take such other action as the Board deems necessary to effectuate the purposes of the collective bargaining laws it administers.

OFFICE OF THE GENERAL COUNSEL

The Office of the General Counsel is responsible for managing the investigation and resolution of unfair practice charges and presiding over informal settlement conferences. The Office of the General Counsel also oversees the statutory process through which employees come to form a bargaining unit and select an organization to represent them in their labor relations with their employer. Additionally, this section defends PERB decisions in court, seeks appropriate injunctive relief, and obtains enforcement when a party does not comply with final Board decisions.

DIVISION OF ADMINISTRATIVE LAW

The Division of Administrative Law conducts adjudicative proceedings, which includes the presentation of evidence and examination of witnesses under oath. Proposed decisions are issued consisting of written findings of fact and legal conclusions.

STATE MEDIATION AND CONCILIATION SERVICE

The State Mediation and Conciliation Service was established in 1947 to promote harmonious labor/management relations in California and became a division of PERB on July 1, 2012. The division mediates labor disputes between employers and employee organizations, conducts consent elections, and performs other representation-related work. In addition, the division provides lists of arbitrators, interpersonal workplace conflict resolution mediation, and training on a variety of collective bargaining processes.

DIVISION OF ADMINISTRATION

The Division of Administration supports operations by facilitating and managing the budget, human resources management, business services, procurement and contracting, fiscal accountability, information technology infrastructure, and other administrative needs.

DETAILED EXPENDITURES BY PROGRAM †

		2023-24*	2024-25*	2025-26*
	PROGRAM REQUIREMENTS			
6070	PUBLIC EMPLOYMENT RELATIONS BOARD			
	State Operations:			
0001	General Fund	\$17,712	\$17,769	\$17,918
0995	Reimbursements	48	120	120
	Totals, State Operations	\$17,760	\$17,889	\$18,038
	TOTALS, EXPENDITURES			
	State Operations	17,760	17,889	18,038
	Totals, Expenditures	\$17,760	\$17,889	\$18,038

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

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.

7320 Public Employment Relations Board - Continued

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	79.0	79.0	79.0	\$10,453	\$10,468	\$10,468
Other Adjustments	-5.5	-	1.0	-654	315	397
Net Totals, Salaries and Wages	73.5	79.0	80.0	\$9,799	\$10,783	\$10,865
Staff Benefits	-	-	-	5,006	4,346	4,413
Totals, Personal Services	73.5	79.0	80.0	\$14,805	\$15,129	\$15,278
OPERATING EXPENSES AND EQUIPMENT				\$2,955	\$2,760	\$2,760
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$17,760	\$17,889	\$18,038

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,712	\$17,878	\$17,918
Allocation for Employee Compensation	-	315	-
Allocation for Staff Benefits	-	150	-
Section 3.60 Pension Contribution Adjustments	-	-574	-
Totals Available	\$17,712	\$17,769	\$17,918
TOTALS, EXPENDITURES	\$17,712	\$17,769	\$17,918
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$48	\$120	\$120
TOTALS, EXPENDITURES	\$48	\$120	\$120
Total Expenditures, All Funds, (State Operations)	\$17,760	\$17,889	\$18,038

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	79.0	79.0	79.0	\$10,453	\$10,468	\$10,468
Salary and Other Adjustments	-5.5	-	-	-654	315	315
Workload and Administrative Adjustments						
Attorney Classification Realignment						
Prin Dep Legislative Counsel I	-	-	-	-	-	82
Information Technology Civil Service						
Info Tech Mgr I	-	-	1.0	-	-	-

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

7320 Public Employment Relations Board - Continued

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	1.0	\$-	\$-	\$82
Totals, Adjustments	-5.5	-	1.0	\$-654	\$315	\$397
TOTALS, SALARIES AND WAGES	73.5	79.0	80.0	\$9,799	\$10,783	\$10,865

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

7350 Department of Industrial Relations

The Department of Industrial Relations (DIR) protects and improves the health, safety and economic well-being of workers in California. DIR is responsible for enforcing the sections of the Labor Code that protect the health and safety of workers; promulgating regulations and enforcing laws relating to wages, hours, and workers' compensation insurance laws; adjudicating workers' compensation claims, and working to prevent industrial injuries and deaths. The Department also promotes apprenticeship and other on-the-job training, as well as analyzes and disseminates statistics measuring the condition of labor in the state.

3-YEAR EXPENDITURES AND POSITIONS †

		Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6080	Self-Insurance Plans	28.3	30.6	30.4	\$5,472	\$7,149	\$7,160
6090	Division of Workers' Compensation	1,143.8	1,336.8	1,410.4	244,356	322,101	328,409
6095	Commission on Health and Safety and Workers' Compensation	7.4	10.8	10.7	2,876	4,114	4,287
6100	Division of Occupational Safety and Health	807.7	1,153.0	1,163.2	190,771	296,829	253,422
6105	Division of Labor Standards Enforcement	636.5	1,159.6	1,140.3	128,282	274,605	184,508
6107	Fast Food Council	-	-	4.0	-	-	1,095
6110	Division of Apprenticeship Standards	74.4	117.0	117.8	151,254	72,709	35,406
6120	Claims, Wages, and Contingencies	-	-	-	477,870	474,712	684,712
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		2,698.1	3,807.8	3,876.8	\$1,200,881	\$1,452,219	\$1,498,999

FUNDING		2023-24*	2024-25*	2025-26*
0001	General Fund	\$139,850	\$48,811	\$14,993
0016	Subsequent Injuries Benefits Trust Fund	318,405	320,000	530,000
0023	Farmworker Remedial Account	87	291	291
0132	Workers Compensation Managed Care Fund	-	78	78
0223	Workers Compensation Administration Revolving Fund	384,003	422,573	414,081
0396	Self-Insurance Plans Fund	4,233	4,720	4,727
0452	Elevator Safety Account	29,304	43,816	44,095
0453	Pressure Vessel Account	3,781	4,936	6,036
0481	Garment Manufacturers Special Account	-	500	500
0514	Employment Training Fund	3,141	6,185	6,241
0571	Uninsured Employers Benefits Trust Fund	26,746	41,295	41,310
0890	Federal Trust Fund	36,153	42,140	38,161
0913	Industrial Relations Unpaid Wage Fund	803	500	500
0995	Reimbursements	460	15,340	15,340
3002	Electrician Certification Fund	926	3,178	3,184
3004	Garment Industry Regulations Fund	1,684	2,983	3,383

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

7350 Department of Industrial Relations - Continued

FUNDING		2023-24*	2024-25*	2025-26*
3022	Apprenticeship Training Contribution Fund	11,518	15,493	15,853
3030	Workers Occupational Safety and Health Education Fund	786	1,137	1,137
3071	Car Wash Worker Restitution Fund	-	421	421
3072	Car Wash Worker Fund	112	867	869
3078	Labor and Workforce Development Fund	29,232	174,858	57,205
3121	Occupational Safety and Health Fund	109,885	139,627	141,664
3150	State Public Works Enforcement Fund	13,369	27,268	26,590
3152	Labor Enforcement and Compliance Fund	86,403	135,202	132,340
TOTALS, EXPENDITURES, ALL FUNDS		\$1,200,881	\$1,452,219	\$1,498,999

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Labor Code Division 1.

DETAILED BUDGET ADJUSTMENTS †

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Electronic Adjudication Management System Modernization	\$-	\$-	-	\$-	\$25,770	-
• Cal/OSHA Data Modernization	-	-	-	-	18,202	-
• Audit & Enforcement Unit	-	-	-	-	3,220	16.5
• Subsequent Injuries Benefits Trust Fund Workload	-	-	-	-	2,722	15.0
• Administrative Support for the Department of Industrial Relations	-	-	-	-	2,354	17.0
• New Labor Agency Building Relocation	-	-	-	-	1,625	-
• Domestic Worker Definitions (SB 1350)	-	-	-	-	1,217	4.5
• Property Service Worker Protection (AB 2364)	-	-	-	-	900	-
• Occupational Safety and Health Standards Board Rulemaking Support	-	-	-	-	301	1.0
• Schools' Occupational Injury & Illness Prevention Programs	-	-	-	-	170	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$56,481	54.0
Other Workload Budget Adjustments						
• Salary Adjustments	11	8,612	-	11	8,612	-
• Benefit Adjustments	3	4,572	-	3	5,837	-
• Miscellaneous Baseline Adjustments	-	-1,500	-	-	210,000	-
• SWCAP	-	-	-	-	141	-
• Carryover/Reappropriation	8,818	101,465	-	-	-	-
• Retirement Rate Adjustments	-21	-20,181	-	-21	-20,181	-

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

7350 Department of Industrial Relations - Continued

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Totals, Other Workload Budget Adjustments	\$8,811	\$92,968	-	\$-7	\$204,409	-
Totals, Workload Budget Adjustments	\$8,811	\$92,968	-	\$-7	\$260,890	54.0
Totals, Budget Adjustments	\$8,811	\$92,968	-	\$-7	\$260,890	54.0

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

PROGRAM DESCRIPTIONS**6080 - SELF-INSURANCE PLANS**

This program regulates workers' compensation self-insurance plans by verifying that each self-insured employer and group of employers that is issued a Certificate of Consent to Self-Insure meets the statutory requirements for self-insuring, and is actually able to provide workers' compensation benefits to employees. The program requires that each self-insured private-sector employer post a security deposit adequate to pay all workers' compensation benefits in the event that the employer defaults on its obligations.

6090 - DIVISION OF WORKERS' COMPENSATION

The Division of Workers' Compensation monitors the administration of workers' compensation claims, attempts to minimize disputes through outreach to employers and injured workers by providing program information and assistance, and provides administrative and judicial services to resolve disputes that arise in connection with claims for workers' compensation benefits. The Division conducts audits of workers' compensation claims administrators for compliance with the benefit delivery system required by the Labor Code, and authorizes payment of workers' compensation benefits to injured workers from the Uninsured Employers Benefit Trust Fund and the Subsequent Injuries Benefit Trust Fund. The Division promotes the practice of early and sustained return to work of injured employees. The Division also administers a workers' compensation information system designed to provide information to policymakers regarding the effectiveness and efficiency of the benefit delivery system. Under the administrative direction of the Office of the Director, the Division also oversees utilization review, the Medical Treatment Utilization Schedule, and the prescription drug formulary to help promote the quality and timeliness of evidence-based medical care for injured workers. Additionally, the Anti-Fraud Unit combats workers' compensation fraud in California by identifying providers who are subject to suspension from the workers' compensation system.

The Workers' Compensation Appeals Board reviews petitions for reconsideration of decisions issued by the workers' compensation judges in the Division, participates in appellate court proceedings as necessary or when requested by the court, and regulates the workers' compensation adjudication process.

6095 - COMMISSION ON HEALTH AND SAFETY AND WORKERS' COMPENSATION

The Commission on Health and Safety and Workers' Compensation is responsible for monitoring the workers' compensation and health and safety program. This involves conducting continuing examination of the workers' compensation system and the state's activities to prevent industrial injuries and occupational diseases, which includes making recommendations on how to improve the workers' compensation and health and safety program, as well as maintaining the occupational safety and health training and education program. The Commission conducts specified surveys and evaluations required by law and issues an annual report on the state of the workers' compensation system, including recommendations for administrative or legislative modifications. The Commission also issues, if necessary, a report and recommendations on the improvement and simplification of the notices required to be provided by insurers and self-insured employers.

6100 - DIVISION OF OCCUPATIONAL SAFETY AND HEALTH

The Division of Occupational Safety and Health (Cal/OSHA) promotes and enforces the sections of the Labor Code that protect the health and safety of workers on the job and the safe operation of elevators, amusement rides, aerial passenger tramways, and pressure vessels for the benefit of the general public. The coordinated efforts of Cal/OSHA, the Occupational Safety and Health Standards Board (Standards Board), and the Occupational Safety and Health Appeals Board (Appeals Board) accomplish these objectives.

Cal/OSHA enforces occupational safety and health standards, investigates the causes of occupational deaths and injuries and helps employers to maintain safe and healthful working conditions. Cal/OSHA conducts inspections and issues permits for the operation of elevators and other conveyances, amusement rides, aerial passenger tramways and pressure vessels. The inspection and permitting process is the primary method used to enforce standards governing the safe operation of these devices. Under the administrative direction of the Office of the Director, Cal/OSHA also obtains and maintains job safety

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7350 Department of Industrial Relations - Continued

records, reports, and statistics; measures the effectiveness of accident and illness prevention efforts in the workplace; and provides accurate information pertaining to industrial relations to help inform legislative and administrative decisions made by state and local government.

The Standards Board is an independent body consisting of seven members appointed by the Governor and is composed as follows: one member from the general public, two members from the field of management, two members from the field of labor, one member from the field of occupational health and one member from the field of occupational safety. It is the sole agency in the state empowered to adopt, amend, or repeal the occupational safety and health standards and public safety standards enforced by Cal/OSHA.

The Appeals Board is an independent judicial body empowered by state law to resolve employer appeals of citations and accompanying monetary civil penalties issued by Cal/OSHA for occupational safety and health standards violations. It is comprised of three members appointed by the Governor, consisting of one member from the general public, one member from the field of management and one member from the field of labor.

6105 - DIVISION OF LABOR STANDARDS ENFORCEMENT

The Division of Labor Standards Enforcement (Labor Commissioner's Office) interprets and enforces the sections of the Labor Code which relate to wages, hours of work, and conditions of employment, including anti-retaliation laws addressing employees engaged in protected activities, as well as implementing Industrial Welfare Commission Wage Orders. This work is conducted by providing field enforcement of laws governing public works, workers' compensation insurance, child labor, unlicensed contractors, rules governing meals and rest periods, the payment of overtime and minimum wage; making wage determinations and collecting unpaid wages; the licensing of specific industries; the payment of wages without required deductions; administration of the prevailing wage program and enforcement of apprenticeship related requirements relative to public works projects. Under the administrative direction of the Director's Office, the Labor Commissioner's Office conducts vigorous and targeted enforcement in partnership with state and federal agencies against unscrupulous businesses participating in the "underground economy".

6107 - FAST FOOD COUNCIL

The Fast Food Council establishes an hourly minimum wage for fast food restaurant employees and develops standards, rules, and regulations for the fast food industry on working hours, training and other working conditions adequate to maintain the health, safety, and welfare of, and supply the necessary cost of proper living to fast food restaurant workers. The Council ensures and effects interagency coordination and prompt responses regarding issues impacting the health, safety and employment of fast food restaurant workers.

6110 - DIVISION OF APPRENTICESHIP STANDARDS

The Division of Apprenticeship Standards (DAS) matches the needs of workers with those of employers, and strengthens the apprenticeship alliance among industry, labor, education and government for recruiting workers and teaching the skills they and their employers need. The goals of DAS are to promote, develop and expand on-the-job training and apprenticeship programs, as well as provide consultation services to program sponsors. DAS administers the apprenticeship system in California under the administrative direction of the Office of the Director. This includes initial program approval and subsequent oversight activity such as annual reviews and audits as required by the Labor Code to ensure that apprenticeship programs and employers are in compliance with approved standards and labor laws. The Chief also serves as the Secretary of two apprenticeship bodies: The California Apprenticeship Council (CAC) and the Interagency Advisory Committee on Apprenticeship (IACA). The CAC issues regulations to carry out the intent of the state apprenticeship law and sets the general policy under which this program operates. The IACA advises DAS on apprenticeship and pre-apprenticeship opportunities in developing new apprenticeship programs in industries like healthcare, information technology, cybersecurity, manufacturing, and accounting for public and private employers.

6120 - CLAIMS, WAGES, AND CONTINGENCIES

The objectives of this program are to pay claims, wages, or contingency benefits, and to provide for payment of workers' compensation benefits to employees whose illegally uninsured employers have failed to make the benefit payments required under the Labor Code.

The Labor Code establishes special accounts in which the Labor Commissioner deposits a portion of each Farm Labor Contractor's, Garment Manufacturer's, and Car Wash Operator's annual license fee. Funds from these accounts are to be disbursed for any wages to employees which exceed the limits of a licensee's bond or time certificate.

DETAILED EXPENDITURES BY PROGRAM [†]

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	PROGRAM REQUIREMENTS			
6080	SELF-INSURANCE PLANS			

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		2023-24*	2024-25*	2025-26*
	State Operations:			
0223	Workers Compensation Administration Revolving Fund	\$1,239	\$2,429	\$2,433
0396	Self-Insurance Plans Fund	4,233	4,720	4,727
	Totals, State Operations	\$5,472	\$7,149	\$7,160
	PROGRAM REQUIREMENTS			
6090	DIVISION OF WORKERS' COMPENSATION			
	State Operations:			
0132	Workers Compensation Managed Care Fund	\$-	\$78	\$78
0223	Workers Compensation Administration Revolving Fund	244,034	295,569	286,897
0995	Reimbursements	322	14,273	14,273
3078	Labor and Workforce Development Fund	-	1,431	27,161
	Totals, State Operations	\$244,356	\$311,351	\$328,409
	Local Assistance:			
3078	Labor and Workforce Development Fund	\$-	\$10,750	\$-
	Totals, Local Assistance	\$-	\$10,750	\$-
	PROGRAM REQUIREMENTS			
6095	COMMISSION ON HEALTH AND SAFETY AND WORKERS' COMPENSATION			
	State Operations:			
0223	Workers Compensation Administration Revolving Fund	\$2,090	\$2,977	\$3,150
3030	Workers Occupational Safety and Health Education Fund	786	1,137	1,137
	Totals, State Operations	\$2,876	\$4,114	\$4,287
	PROGRAM REQUIREMENTS			
6100	DIVISION OF OCCUPATIONAL SAFETY AND HEALTH			
	State Operations:			
0001	General Fund	\$58	\$222	\$-
0452	Elevator Safety Account	29,304	43,816	44,095
0453	Pressure Vessel Account	3,781	4,936	6,036
0571	Uninsured Employers Benefits Trust Fund	2,268	3,161	3,166
0890	Federal Trust Fund	35,422	37,312	37,453
0995	Reimbursements	86	562	562
3078	Labor and Workforce Development Fund	9,967	43,005	20,446
3121	Occupational Safety and Health Fund	109,885	139,627	141,664
	Totals, State Operations	\$190,771	\$272,641	\$253,422
	Local Assistance:			
3078	Labor and Workforce Development Fund	\$-	\$24,188	\$-
	Totals, Local Assistance	\$-	\$24,188	\$-
	SUBPROGRAM REQUIREMENTS			
6100005	Occupational Safety and Health Program			
	State Operations:			
3078	Labor and Workforce Development Fund	\$-	\$562	\$-
	Totals, State Operations	\$-	\$562	\$-
	Local Assistance:			
3078	Labor and Workforce Development Fund	\$-	\$24,188	\$-
	Totals, Local Assistance	\$-	\$24,188	\$-
	SUBPROGRAM REQUIREMENTS			
6100010	Compliance			
	State Operations:			
0001	General Fund	\$58	\$222	\$-
0571	Uninsured Employers Benefits Trust Fund	2,268	3,161	3,166
0890	Federal Trust Fund	25,142	25,480	25,600

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7350 Department of Industrial Relations - Continued

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0995	Reimbursements	86	562	562
3078	Labor and Workforce Development Fund	9,967	41,190	18,808
3121	Occupational Safety and Health Fund	75,364	92,935	94,386
	Totals, State Operations	\$112,885	\$163,550	\$142,522
	SUBPROGRAM REQUIREMENTS			
6100018	Process Safety Management Unit			
	State Operations:			
3121	Occupational Safety and Health Fund	\$6,934	\$10,488	\$10,592
	Totals, State Operations	\$6,934	\$10,488	\$10,592
	SUBPROGRAM REQUIREMENTS			
6100020	Mining and Tunneling			
	State Operations:			
0890	Federal Trust Fund	\$59	\$408	\$408
3121	Occupational Safety and Health Fund	3,840	5,218	5,230
	Totals, State Operations	\$3,899	\$5,626	\$5,638
	SUBPROGRAM REQUIREMENTS			
6100030	Elevator Unit			
	State Operations:			
0452	Elevator Safety Account	\$29,304	\$43,816	\$44,095
	Totals, State Operations	\$29,304	\$43,816	\$44,095
	SUBPROGRAM REQUIREMENTS			
6100035	Amusement Ride and Tramway Unit			
	State Operations:			
3121	Occupational Safety and Health Fund	\$4,525	\$5,682	\$5,739
	Totals, State Operations	\$4,525	\$5,682	\$5,739
	SUBPROGRAM REQUIREMENTS			
6100050	Pressure Vessel Unit			
	State Operations:			
0453	Pressure Vessel Account	\$3,781	\$4,936	\$6,036
3121	Occupational Safety and Health Fund	3,297	2,778	2,793
	Totals, State Operations	\$7,078	\$7,714	\$8,829
	SUBPROGRAM REQUIREMENTS			
6100060	Occupational Safety and Health Appeals Board			
	State Operations:			
0890	Federal Trust Fund	\$2,798	\$3,382	\$3,382
3121	Occupational Safety and Health Fund	4,238	5,427	5,439
	Totals, State Operations	\$7,036	\$8,809	\$8,821
	SUBPROGRAM REQUIREMENTS			
6100070	Occupational Safety and Health Standards Board			
	State Operations:			
0890	Federal Trust Fund	\$1,457	\$1,546	\$1,546
3121	Occupational Safety and Health Fund	3,066	4,213	4,490
	Totals, State Operations	\$4,523	\$5,759	\$6,036
	SUBPROGRAM REQUIREMENTS			
6100080	Consultation Services			
	State Operations:			
0890	Federal Trust Fund	\$5,966	\$6,496	\$6,517
3078	Labor and Workforce Development Fund	-	1,253	1,638
3121	Occupational Safety and Health Fund	8,621	12,886	12,995
	Totals, State Operations	\$14,587	\$20,635	\$21,150
	PROGRAM REQUIREMENTS			
6105	DIVISION OF LABOR STANDARDS ENFORCEMENT			

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7350 Department of Industrial Relations - Continued

		2023-24*	2024-25*	2025-26*
	State Operations:			
0001	General Fund	\$2,690	\$-	\$-
0223	Workers Compensation Administration Revolving Fund	805	1,598	1,601
0571	Uninsured Employers Benefits Trust Fund	1,738	5,134	5,144
0890	Federal Trust Fund	618	708	708
0995	Reimbursements	52	505	505
3002	Electrician Certification Fund	926	3,178	3,184
3004	Garment Industry Regulations Fund	1,684	2,983	3,383
3022	Apprenticeship Training Contribution Fund	620	1,678	1,681
3072	Car Wash Worker Fund	112	867	869
3078	Labor and Workforce Development Fund	18,067	29,270	9,598
3150	State Public Works Enforcement Fund	13,369	27,268	26,590
3152	Labor Enforcement and Compliance Fund	86,403	135,202	131,245
	Totals, State Operations	\$127,084	\$208,391	\$184,508
	Local Assistance:			
3078	Labor and Workforce Development Fund	\$1,198	\$66,214	\$-
	Totals, Local Assistance	\$1,198	\$66,214	\$-
	SUBPROGRAM REQUIREMENTS			
6105005	Labor Standards Enforcement Program			
	State Operations:			
3078	Labor and Workforce Development Fund	-\$7	\$3,938	\$-
3152	Labor Enforcement and Compliance Fund	-	2,000	2,000
	Totals, State Operations	-\$7	\$5,938	\$2,000
	Local Assistance:			
3078	Labor and Workforce Development Fund	\$-	\$50,312	\$-
	Totals, Local Assistance	\$-	\$50,312	\$-
	SUBPROGRAM REQUIREMENTS			
6105010	Wage Claim Adjudication			
	State Operations:			
0001	General Fund	\$2,690	\$-	\$-
0995	Reimbursements	49	19	19
3004	Garment Industry Regulations Fund	1,206	2,266	2,666
3078	Labor and Workforce Development Fund	5,022	7,928	2,784
3152	Labor Enforcement and Compliance Fund	33,809	56,083	56,844
	Totals, State Operations	\$42,776	\$66,296	\$62,313
	Local Assistance:			
3078	Labor and Workforce Development Fund	\$1,198	\$15,902	\$-
	Totals, Local Assistance	\$1,198	\$15,902	\$-
	SUBPROGRAM REQUIREMENTS			
6105020	Licensing and Registration			
	State Operations:			
0995	Reimbursements	-	20	20
3004	Garment Industry Regulations Fund	478	717	717
3072	Car Wash Worker Fund	111	259	259
3152	Labor Enforcement and Compliance Fund	2,294	2,973	2,983
	Totals, State Operations	\$2,883	\$3,969	\$3,979
	SUBPROGRAM REQUIREMENTS			
6105030	Retaliation			
	State Operations:			
0890	Federal Trust Fund	\$618	\$708	\$708
3152	Labor Enforcement and Compliance Fund	11,710	23,392	25,766

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		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	Totals, State Operations	\$12,328	\$24,100	\$26,474
	SUBPROGRAM REQUIREMENTS			
6105040	Field Enforcement			
	State Operations:			
0223	Workers Compensation Administration Revolving Fund	\$810	\$1,598	\$1,601
0571	Uninsured Employers Benefits Trust Fund	1,738	5,134	5,144
0995	Reimbursements	3	158	158
3072	Car Wash Worker Fund	1	608	610
3078	Labor and Workforce Development Fund	12,654	5,046	5,145
3152	Labor Enforcement and Compliance Fund	18,490	23,292	22,173
	Totals, State Operations	\$33,696	\$35,836	\$34,831
	SUBPROGRAM REQUIREMENTS			
6105050	Public Works			
	State Operations:			
0223	Workers Compensation Administration Revolving Fund	-\$5	\$-	\$-
3002	Electrician Certification Fund	926	3,178	3,184
3022	Apprenticeship Training Contribution Fund	620	1,525	1,527
3078	Labor and Workforce Development Fund	-	11,060	387
3150	State Public Works Enforcement Fund	10,500	22,644	22,009
3152	Labor Enforcement and Compliance Fund	11	5,635	726
	Totals, State Operations	\$12,052	\$44,042	\$27,833
	SUBPROGRAM REQUIREMENTS			
6105070	Judgment Enforcement Unit			
	State Operations:			
3152	Labor Enforcement and Compliance Fund	\$2,043	\$3,862	\$3,873
	Totals, State Operations	\$2,043	\$3,862	\$3,873
	SUBPROGRAM REQUIREMENTS			
6105080	Legal			
	State Operations:			
0995	Reimbursements	-	308	308
3078	Labor and Workforce Development Fund	398	1,098	1,098
3150	State Public Works Enforcement Fund	-	1,439	1,388
3152	Labor Enforcement and Compliance Fund	18,046	17,965	16,880
	Totals, State Operations	\$18,444	\$20,810	\$19,674
	SUBPROGRAM REQUIREMENTS			
6105090	Prevailing Wage Determinations			
	State Operations:			
3022	Apprenticeship Training Contribution Fund	\$-	\$153	\$154
3078	Labor and Workforce Development Fund	-	200	184
3150	State Public Works Enforcement Fund	2,869	3,185	3,193
	Totals, State Operations	\$2,869	\$3,538	\$3,531
	PROGRAM REQUIREMENTS			
6107	FAST FOOD COUNCIL			
	State Operations:			
3152	Labor Enforcement and Compliance Fund	\$-	\$-	\$1,095
	Totals, State Operations	\$-	\$-	\$1,095
	PROGRAM REQUIREMENTS			
6110	DIVISION OF APPRENTICESHIP STANDARDS			
	State Operations:			
0001	General Fund	\$137,102	\$48,589	\$14,993
0514	Employment Training Fund	3,141	6,185	6,241
0890	Federal Trust Fund	113	4,120	-

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7350 Department of Industrial Relations - Continued

		2023-24*	2024-25*	2025-26*
3022	Apprenticeship Training Contribution Fund	10,898	13,815	14,172
	Totals, State Operations	\$151,254	\$72,709	\$35,406
	PROGRAM REQUIREMENTS			
6120	CLAIMS, WAGES, AND CONTINGENCIES			
	State Operations:			
0016	Subsequent Injuries Benefits Trust Fund	\$318,405	\$320,000	\$530,000
0023	Farmworker Remedial Account	87	291	291
0223	Workers Compensation Administration Revolving Fund	135,835	120,000	120,000
0481	Garment Manufacturers Special Account	-	500	500
0571	Uninsured Employers Benefits Trust Fund	22,740	33,000	33,000
0913	Industrial Relations Unpaid Wage Fund	803	500	500
3071	Car Wash Worker Restitution Fund	-	421	421
	Totals, State Operations	\$477,870	\$474,712	\$684,712
	TOTALS, EXPENDITURES			
	State Operations	1,199,683	1,351,067	1,498,999
	Local Assistance	1,198	101,152	-
	Totals, Expenditures	\$1,200,881	\$1,452,219	\$1,498,999

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

EXPENDITURES BY CATEGORY †

1 State Operations				Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	3,673.8	3,807.8	3,822.8	\$325,429	\$325,242	\$318,705
Other Adjustments	-975.7	-	54.0	-94,653	26,352	17,779
Net Totals, Salaries and Wages	2,698.1	3,807.8	3,876.8	\$230,776	\$351,594	\$336,484
Staff Benefits	-	-	-	130,128	177,710	179,423
Totals, Personal Services	2,698.1	3,807.8	3,876.8	\$360,904	\$529,304	\$515,907
OPERATING EXPENSES AND EQUIPMENT				\$231,933	\$331,336	\$295,380
SPECIAL ITEMS OF EXPENSES				606,846	490,427	687,712
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$1,199,683	\$1,351,067	\$1,498,999
2 Local Assistance				Expenditures		
				2023-24*	2024-25*	2025-26*
Grants and Subventions - Governmental				\$1,198	\$101,152	\$-
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)				\$1,198	\$101,152	\$-

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 budget display reflects the best

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available information for use in decision-making for this department and/or these fund(s). Additional review and reconciliation of 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS [†]

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$51,452	\$40,000	\$14,993
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	-21	-
Prior Year Balances Available:			
7350-002-0001, Budget Act of 2022 as added by Chapter 249, Statutes of 2022	58	222	-
Item 7350-001-0001, Budget Act of 2021	13,384	-	-
Item 7350-001-0001, Budget Act of 2022	74,956	-	-
Item 7350-001-0001, Budget Act of 2023	-	8,596	-
Totals Available	\$139,850	\$48,811	\$14,993
TOTALS, EXPENDITURES	\$139,850	\$48,811	\$14,993
0016 Subsequent Injuries Benefits Trust Fund			
APPROPRIATIONS			
Labor Code section 62.5(c)(1)	\$318,405	\$320,000	\$530,000
Totals Available	\$318,405	\$320,000	\$530,000
TOTALS, EXPENDITURES	\$318,405	\$320,000	\$530,000
0023 Farmworker Remedial Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$87	\$291	\$291
Totals Available	\$87	\$291	\$291
TOTALS, EXPENDITURES	\$87	\$291	\$291
0132 Workers Compensation Managed Care Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$78	\$78
Totals Available	-	\$78	\$78
TOTALS, EXPENDITURES	-	\$78	\$78
0223 Workers Compensation Administration Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$248,168	\$304,278	\$294,081
Allocation for Employee Compensation	-	3,673	-
Allocation for Staff Benefits	-	1,796	-
Section 3.60 Pension Contribution Adjustment	-	-7,174	-
Labor Code section 139.48	135,835	120,000	120,000
Totals Available	\$384,003	\$422,573	\$414,081
TOTALS, EXPENDITURES	\$384,003	\$422,573	\$414,081
0396 Self-Insurance Plans Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,233	\$4,741	\$4,727
Allocation for Employee Compensation	-	54	-
Allocation for Staff Benefits	-	29	-
Section 3.60 Pension Contribution Adjustment	-	-104	-
Totals Available	\$4,233	\$4,720	\$4,727
TOTALS, EXPENDITURES	\$4,233	\$4,720	\$4,727
0452 Elevator Safety Account			
APPROPRIATIONS			

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1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
001 Budget Act appropriation	\$29,304	\$44,478	\$44,095
Allocation for Employee Compensation	-	551	-
Allocation for Staff Benefits	-	301	-
Section 3.60 Pension Contribution Adjustment	-	-1,514	-
Totals Available	\$29,304	\$43,816	\$44,095
TOTALS, EXPENDITURES	\$29,304	\$43,816	\$44,095
0453 Pressure Vessel Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,781	\$6,183	\$6,036
Section 3.60 Pension Contribution Adjustment	-	-147	-
Totals Available	\$3,781	\$6,036	\$6,036
Unexpended balance, estimated savings	-	-1,100	-
TOTALS, EXPENDITURES	\$3,781	\$4,936	\$6,036
0481 Garment Manufacturers Special Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$500	\$500
Totals Available	-	\$500	\$500
TOTALS, EXPENDITURES	-	\$500	\$500
0514 Employment Training Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,141	\$6,199	\$6,241
Allocation for Employee Compensation	-	36	-
Allocation for Staff Benefits	-	19	-
Section 3.60 Pension Contribution Adjustment	-	-69	-
Totals Available	\$3,141	\$6,185	\$6,241
TOTALS, EXPENDITURES	\$3,141	\$6,185	\$6,241
0571 Uninsured Employers Benefits Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,006	\$8,382	\$8,310
Allocation for Employee Compensation	-	80	-
Allocation for Staff Benefits	-	44	-
Section 3.60 Pension Contribution Adjustment	-	-211	-
Labor Code section 62.5(b)(1)	22,740	33,000	33,000
Totals Available	\$26,746	\$41,295	\$41,310
TOTALS, EXPENDITURES	\$26,746	\$41,295	\$41,310
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$36,040	\$38,020	\$38,161
Prior Year Balances Available:			
Item 7350-001-0890, Budget Act of 2021	113	4,120	-
Totals Available	\$36,153	\$42,140	\$38,161
TOTALS, EXPENDITURES	\$36,153	\$42,140	\$38,161
0913 Industrial Relations Unpaid Wage Fund			
APPROPRIATIONS			
011 Budget Act appropriation (transfer to General Fund)	(\$1)	(\$1)	(\$1)
Labor Code section 96.6	803	500	500
Totals Available	\$803	\$500	\$500
TOTALS, EXPENDITURES	\$803	\$500	\$500
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$460	\$15,340	\$15,340
TOTALS, EXPENDITURES	\$460	\$15,340	\$15,340

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

7350 Department of Industrial Relations - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
3002 Electrician Certification Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$926	\$3,213	\$3,184
Allocation for Employee Compensation	-	16	-
Allocation for Staff Benefits	-	13	-
Section 3.60 Pension Contribution Adjustment	-	-64	-
Totals Available	\$926	\$3,178	\$3,184
TOTALS, EXPENDITURES	\$926	\$3,178	\$3,184
3004 Garment Industry Regulations Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,684	\$3,464	\$3,383
Section 3.60 Pension Contribution Adjustment	-	-81	-
Totals Available	\$1,684	\$3,383	\$3,383
Unexpended balance, estimated savings	-	-400	-
TOTALS, EXPENDITURES	\$1,684	\$2,983	\$3,383
3022 Apprenticeship Training Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,518	\$15,623	\$15,853
Allocation for Employee Compensation	-	312	-
Allocation for Staff Benefits	-	171	-
Section 3.60 Pension Contribution Adjustment	-	-613	-
Totals Available	\$11,518	\$15,493	\$15,853
TOTALS, EXPENDITURES	\$11,518	\$15,493	\$15,853
3030 Workers Occupational Safety and Health Education Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$786	\$1,141	\$1,137
Section 3.60 Pension Contribution Adjustment	-	-4	-
Totals Available	\$786	\$1,137	\$1,137
TOTALS, EXPENDITURES	\$786	\$1,137	\$1,137
3071 Car Wash Worker Restitution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$421	\$421
Totals Available	-	\$421	\$421
TOTALS, EXPENDITURES	-	\$421	\$421
3072 Car Wash Worker Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$112	\$878	\$869
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	-27	-
Totals Available	\$112	\$867	\$869
TOTALS, EXPENDITURES	\$112	\$867	\$869
3078 Labor and Workforce Development Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,673	\$48,824	\$57,205
Section 3.60 Pension Contribution Adjustment	-	-238	-
Chapter 175 Statutes of 2021	18,735	-	-
State operations administrative costs from local assistance expenditures	-7	-	-
Prior Year Balances Available:			
Chapter 196, Statutes of 2023	-	1,000	-
Chapter 45, Statutes of 2020	626	3,339	-
Item 7350-001-3078, Budget Act of 2023	-	15,131	-

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7350 Department of Industrial Relations - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
State operations administrative costs from local assistance expenditures	-	3,500	-
State operations administrative costs from local assistance expenditures	-	1,250	-
Totals Available	\$28,027	\$72,806	\$57,205
TOTALS, EXPENDITURES	\$28,027	\$72,806	\$57,205
State operations administrative costs from local assistance expenditures	7	900	-
NET TOTALS, EXPENDITURES	\$28,034	\$73,706	\$57,205
3121 Occupational Safety and Health Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$109,885	\$140,489	\$141,664
Allocation for Employee Compensation	-	2,310	-
Allocation for Staff Benefits	-	1,210	-
Section 3.60 Pension Contribution Adjustment	-	-5,455	-
Prior Year Balances Available:			
Item 7350-001-3121, Budget Act of 2023	-	1,073	-
Totals Available	\$109,885	\$139,627	\$141,664
TOTALS, EXPENDITURES	\$109,885	\$139,627	\$141,664
3150 State Public Works Enforcement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$13,369	\$27,566	\$26,590
Allocation for Employee Compensation	-	191	-
Allocation for Staff Benefits	-	129	-
Section 3.60 Pension Contribution Adjustment	-	-618	-
Totals Available	\$13,369	\$27,268	\$26,590
TOTALS, EXPENDITURES	\$13,369	\$27,268	\$26,590
3152 Labor Enforcement and Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$86,403	\$136,831	\$132,340
Allocation for Employee Compensation	-	1,378	-
Allocation for Staff Benefits	-	855	-
Section 3.60 Pension Contribution Adjustment	-	-3,862	-
Totals Available	\$86,403	\$135,202	\$132,340
TOTALS, EXPENDITURES	\$86,403	\$135,202	\$132,340
Total Expenditures, All Funds, (State Operations)	\$1,199,683	\$1,351,067	\$1,498,999
2 LOCAL ASSISTANCE			
3078 Labor and Workforce Development Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$1,198	\$30,000	-
Prior Year Balances Available:			
Item 7350-101-3078, Budget Act of 2023	-	71,152	-
Totals Available	\$1,198	\$101,152	-
TOTALS, EXPENDITURES	\$1,198	\$101,152	-
Total Expenditures, All Funds, (Local Assistance)	\$1,198	\$101,152	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$1,200,881	\$1,452,219	\$1,498,999

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

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7350 Department of Industrial Relations - Continued**FUND CONDITION STATEMENTS [†]**

	2023-24*	2024-25*	2025-26*
<u>0023 Farmworker Remedial Account ^S</u>			
BEGINNING BALANCE	\$818	\$968	\$1,050
Prior Year Adjustments	-130	-	-
Adjusted Beginning Balance	\$688	\$968	\$1,050
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	302	310	310
4163000 Investment Income - Surplus Money Investments	30	13	13
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	25	-	-
4173000 Penalty Assessments - Other	10	50	50
Total Revenues, Transfers, and Other Adjustments	\$367	\$373	\$373
Total Resources	\$1,055	\$1,341	\$1,423
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	87	291	291
Total Expenditures and Expenditure Adjustments	\$87	\$291	\$291
FUND BALANCE	\$968	\$1,050	\$1,132
Reserve for economic uncertainties	968	1,050	1,132
<u>0132 Workers Compensation Managed Care Fund ^S</u>			
BEGINNING BALANCE	\$551	\$656	\$591
Prior Year Adjustments	77	-	-
Adjusted Beginning Balance	\$628	\$656	\$591
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	3	5	5
4163000 Investment Income - Surplus Money Investments	25	8	8
Total Revenues, Transfers, and Other Adjustments	\$28	\$13	\$13
Total Resources	\$656	\$669	\$604
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	-	78	78
Total Expenditures and Expenditure Adjustments	-	\$78	\$78
FUND BALANCE	\$656	\$591	\$526
Reserve for economic uncertainties	656	591	526
<u>0223 Workers Compensation Administration Revolving Fund ^S</u>			
BEGINNING BALANCE	\$357,557	\$544,231	\$520,667
Prior Year Adjustments	43,978	-	-
Adjusted Beginning Balance	\$401,535	\$544,231	\$520,667
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	526,296	412,129	412,129
4129400 Other Regulatory Licenses and Permits	1,948	1,481	1,481
4163000 Investment Income - Surplus Money Investments	15,791	2,000	2,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	307	-	-
4173000 Penalty Assessments - Other	1,391	2,855	2,855
Total Revenues, Transfers, and Other Adjustments	\$545,733	\$418,465	\$418,465
Total Resources	\$947,268	\$962,696	\$939,132
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	384,003	422,573	414,081
9892 Supplemental Pension Payments (State Operations)	5,688	4,396	4,396
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	13,346	15,060	15,972

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7350 Department of Industrial Relations - Continued

	2023-24*	2024-25*	2025-26*
Total Expenditures and Expenditure Adjustments	\$403,037	\$442,029	\$434,449
FUND BALANCE	\$544,231	\$520,667	\$504,683
Reserve for economic uncertainties	544,231	520,667	504,683
<u>0396 Self-Insurance Plans Fund^s</u>			
BEGINNING BALANCE	\$1,022	\$2,504	\$2,723
Prior Year Adjustments	843	-	-
Adjusted Beginning Balance	\$1,865	\$2,504	\$2,723
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4124200 Insurance Company - License Fees and Penalties	5,045	5,190	5,190
4163000 Investment Income - Surplus Money Investments	122	50	50
4173000 Penalty Assessments - Other	18	25	25
Total Revenues, Transfers, and Other Adjustments	\$5,185	\$5,265	\$5,265
Total Resources	\$7,050	\$7,769	\$7,988
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	4,233	4,720	4,727
9892 Supplemental Pension Payments (State Operations)	63	39	39
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	250	287	299
Total Expenditures and Expenditure Adjustments	\$4,546	\$5,046	\$5,065
FUND BALANCE	\$2,504	\$2,723	\$2,923
Reserve for economic uncertainties	2,504	2,723	2,923
<u>0452 Elevator Safety Account^s</u>			
BEGINNING BALANCE	\$29,177	\$44,328	\$34,070
Prior Year Adjustments	6,803	-	-
Adjusted Beginning Balance	\$35,980	\$44,328	\$34,070
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121600 Elevator and Boiler Inspection Fees	33,584	32,000	32,000
4163000 Investment Income - Surplus Money Investments	1,615	325	325
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	2	6	6
4173000 Penalty Assessments - Other	3,934	3,300	3,300
Total Revenues, Transfers, and Other Adjustments	\$39,135	\$35,631	\$35,631
Total Resources	\$75,115	\$79,959	\$69,701
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	29,304	43,816	44,095
9892 Supplemental Pension Payments (State Operations)	649	485	485
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	834	1,588	2,172
Total Expenditures and Expenditure Adjustments	\$30,787	\$45,889	\$46,752
FUND BALANCE	\$44,328	\$34,070	\$22,949
Reserve for economic uncertainties	44,328	34,070	22,949
<u>0453 Pressure Vessel Account^s</u>			
BEGINNING BALANCE	\$541	\$527	\$912
Prior Year Adjustments	-688	-	-
Adjusted Beginning Balance	-\$147	\$527	\$912
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121600 Elevator and Boiler Inspection Fees	4,400	5,100	5,100
4163000 Investment Income - Surplus Money Investments	26	13	13
4173000 Penalty Assessments - Other	368	510	510
Total Revenues, Transfers, and Other Adjustments	\$4,794	\$5,623	\$5,623
Total Resources	\$4,647	\$6,150	\$6,535

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7350 Department of Industrial Relations - Continued

	2023-24*	2024-25*	2025-26*
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	3,781	4,936	6,036
9892 Supplemental Pension Payments (State Operations)	141	104	104
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	198	198	196
Total Expenditures and Expenditure Adjustments	\$4,120	\$5,238	\$6,336
FUND BALANCE	\$527	\$912	\$199
Reserve for economic uncertainties	527	912	199
<u>0481 Garment Manufacturers Special Account^s</u>			
BEGINNING BALANCE	\$5,279	\$1,612	\$1,407
Prior Year Adjustments	-6,658	-	-
Adjusted Beginning Balance	-\$1,379	\$1,612	\$1,407
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	152	200	200
4163000 Investment Income - Surplus Money Investments	79	45	45
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	7	50	50
Transfers and Other Adjustments			
Revenue Transfer from Unpaid Wage Fund (0913) to Garment Account (0481) per Provision 1, Item 7350-011-0913, 2023 Budget Act	2,753	-	-
Total Revenues, Transfers, and Other Adjustments	\$2,991	\$295	\$295
Total Resources	\$1,612	\$1,907	\$1,702
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	-	500	500
Total Expenditures and Expenditure Adjustments	-	\$500	\$500
FUND BALANCE	\$1,612	\$1,407	\$1,202
Reserve for economic uncertainties	1,612	1,407	1,202
<u>3002 Electrician Certification Fund^s</u>			
BEGINNING BALANCE	\$13,620	\$18,205	\$17,276
Prior Year Adjustments	2,295	-	-
Adjusted Beginning Balance	\$15,915	\$18,205	\$17,276
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	2,634	2,200	2,200
4163000 Investment Income - Surplus Money Investments	687	150	150
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	1	-	-
Total Revenues, Transfers, and Other Adjustments	\$3,322	\$2,350	\$2,350
Total Resources	\$19,237	\$20,555	\$19,626
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	926	3,178	3,184
9892 Supplemental Pension Payments (State Operations)	19	13	13
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	87	88	34
Total Expenditures and Expenditure Adjustments	\$1,032	\$3,279	\$3,231
FUND BALANCE	\$18,205	\$17,276	\$16,395
Reserve for economic uncertainties	18,205	17,276	16,395
<u>3004 Garment Industry Regulations Fund^s</u>			
BEGINNING BALANCE	\$1,440	\$1,912	\$1,164
Prior Year Adjustments	448	-	-
Adjusted Beginning Balance	\$1,888	\$1,912	\$1,164
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	1,616	2,200	2,200

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7350 Department of Industrial Relations - Continued

	2023-24*	2024-25*	2025-26*
4163000 Investment Income - Surplus Money Investments	92	35	35
Total Revenues, Transfers, and Other Adjustments	\$1,708	\$2,235	\$2,235
Total Resources	\$3,596	\$4,147	\$3,399
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	1,684	2,983	3,383
Total Expenditures and Expenditure Adjustments	\$1,684	\$2,983	\$3,383
FUND BALANCE	\$1,912	\$1,164	\$16
Reserve for economic uncertainties	1,912	1,164	16
<u>3022 Apprenticeship Training Contribution Fund^s</u>			
BEGINNING BALANCE	\$60,211	\$80,860	\$84,550
Prior Year Adjustments	4,367	-	-
Adjusted Beginning Balance	\$64,578	\$80,860	\$84,550
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	25,614	19,400	19,400
4163000 Investment Income - Surplus Money Investments	2,957	500	500
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	48	-	-
4172500 Miscellaneous Revenue	33	-	-
Total Revenues, Transfers, and Other Adjustments	\$28,652	\$19,900	\$19,900
Total Resources	\$93,230	\$100,760	\$104,450
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	11,518	15,493	15,853
9892 Supplemental Pension Payments (State Operations)	203	142	142
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	649	575	645
Total Expenditures and Expenditure Adjustments	\$12,370	\$16,210	\$16,640
FUND BALANCE	\$80,860	\$84,550	\$87,810
Reserve for economic uncertainties	80,860	84,550	87,810
<u>3030 Workers Occupational Safety and Health Education Fund^s</u>			
BEGINNING BALANCE	\$2,857	\$3,850	\$3,714
Prior Year Adjustments	486	-	-
Adjusted Beginning Balance	\$3,343	\$3,850	\$3,714
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	1,220	1,000	1,000
4163000 Investment Income - Surplus Money Investments	152	30	30
Total Revenues, Transfers, and Other Adjustments	\$1,372	\$1,030	\$1,030
Total Resources	\$4,715	\$4,880	\$4,744
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	786	1,137	1,137
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	79	29	58
Total Expenditures and Expenditure Adjustments	\$865	\$1,166	\$1,195
FUND BALANCE	\$3,850	\$3,714	\$3,549
Reserve for economic uncertainties	3,850	3,714	3,549
<u>3071 Car Wash Worker Restitution Fund^s</u>			
BEGINNING BALANCE	\$2,240	\$2,310	\$2,104
Prior Year Adjustments	-170	-	-
Adjusted Beginning Balance	\$2,070	\$2,310	\$2,104
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	103	90	90
4163000 Investment Income - Surplus Money Investments	90	25	25

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7350 Department of Industrial Relations - Continued

	2023-24*	2024-25*	2025-26*
4173000 Penalty Assessments - Other	47	100	100
Total Revenues, Transfers, and Other Adjustments	\$240	\$215	\$215
Total Resources	\$2,310	\$2,525	\$2,319
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	-	421	421
Total Expenditures and Expenditure Adjustments	-	\$421	\$421
FUND BALANCE	\$2,310	\$2,104	\$1,898
Reserve for economic uncertainties	2,310	2,104	1,898
<u>3072 Car Wash Worker Fund^s</u>			
BEGINNING BALANCE	\$3,546	\$4,608	\$4,060
Prior Year Adjustments	747	-	-
Adjusted Beginning Balance	\$4,293	\$4,608	\$4,060
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122000 Employment Agency License Fees	214	180	180
4163000 Investment Income - Surplus Money Investments	173	40	40
4173000 Penalty Assessments - Other	47	100	100
Total Revenues, Transfers, and Other Adjustments	\$434	\$320	\$320
Total Resources	\$4,727	\$4,928	\$4,380
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	112	867	869
9892 Supplemental Pension Payments (State Operations)	7	1	1
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	2
Total Expenditures and Expenditure Adjustments	\$119	\$868	\$872
FUND BALANCE	\$4,608	\$4,060	\$3,508
Reserve for economic uncertainties	4,608	4,060	3,508
<u>3121 Occupational Safety and Health Fund^s</u>			
BEGINNING BALANCE	\$110,321	\$200,506	\$199,683
Prior Year Adjustments	24,772	-	-
Adjusted Beginning Balance	\$135,093	\$200,506	\$199,683
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121600 Elevator and Boiler Inspection Fees	501	560	560
4122000 Employment Agency License Fees	779	730	730
4127300 Refinery Fees	4,553	4,088	4,088
4129200 Other Regulatory Fees	169,386	138,993	138,993
4129400 Other Regulatory Licenses and Permits	1,117	1,025	1,025
4163000 Investment Income - Surplus Money Investments	6,875	1,000	1,000
4172500 Miscellaneous Revenue	25	-	-
4173000 Penalty Assessments - Other	117	100	100
Total Revenues, Transfers, and Other Adjustments	\$183,353	\$146,496	\$146,496
Total Resources	\$318,446	\$347,002	\$346,179
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	109,885	139,627	141,664
9892 Supplemental Pension Payments (State Operations)	1,997	1,552	1,552
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	6,058	6,140	8,005
Total Expenditures and Expenditure Adjustments	\$117,940	\$147,319	\$151,221
FUND BALANCE	\$200,506	\$199,683	\$194,958
Reserve for economic uncertainties	200,506	199,683	194,958
<u>3150 State Public Works Enforcement Fund^s</u>			
BEGINNING BALANCE	\$25,877	\$32,008	\$19,115

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7350 Department of Industrial Relations - Continued

	2023-24*	2024-25*	2025-26*
Prior Year Adjustments	2,458	-	-
Adjusted Beginning Balance	\$28,335	\$32,008	\$19,115
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	16,632	14,900	14,900
4163000 Investment Income - Surplus Money Investments	1,533	300	300
4173000 Penalty Assessments - Other	646	120	120
Total Revenues, Transfers, and Other Adjustments	\$18,811	\$15,320	\$15,320
Total Resources	\$47,146	\$47,328	\$34,435
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	13,369	27,268	26,590
9892 Supplemental Pension Payments (State Operations)	252	175	175
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,517	770	949
Total Expenditures and Expenditure Adjustments	\$15,138	\$28,213	\$27,714
FUND BALANCE	\$32,008	\$19,115	\$6,721
Reserve for economic uncertainties	32,008	19,115	6,721
<u>3152 Labor Enforcement and Compliance Fund^s</u>			
BEGINNING BALANCE	\$87,796	\$202,807	\$187,443
Prior Year Adjustments	38,437	-	-
Adjusted Beginning Balance	\$126,233	\$202,807	\$187,443
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121800 Employment Agency Filing Fees	161	220	220
4122000 Employment Agency License Fees	2,136	1,940	1,940
4123800 Industrial Homework Fees	-	1	1
4129200 Other Regulatory Fees	159,541	123,000	123,000
4129400 Other Regulatory Licenses and Permits	123	150	150
4163000 Investment Income - Surplus Money Investments	6,500	800	800
4173000 Penalty Assessments - Other	69	40	40
Total Revenues, Transfers, and Other Adjustments	\$168,530	\$126,151	\$126,151
Total Resources	\$294,763	\$328,958	\$313,594
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7350 Department of Industrial Relations (State Operations)	86,403	135,202	132,340
9892 Supplemental Pension Payments (State Operations)	1,312	942	942
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	4,241	5,371	6,207
Total Expenditures and Expenditure Adjustments	\$91,956	\$141,515	\$139,489
FUND BALANCE	\$202,807	\$187,443	\$174,105
Reserve for economic uncertainties	202,807	187,443	174,105

[†] Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

CHANGES IN AUTHORIZED POSITIONS [†]

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	3,673.8	3,807.8	3,822.8	\$325,429	\$325,242	\$318,705

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

7350 Department of Industrial Relations - Continued

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Salary and Other Adjustments	-975.7	-	-	-94,653	26,352	8,623
Workload and Administrative Adjustments						
Administrative Support for the Department of Industrial Relations						
Accountant Trainee	-	-	2.0	-	-	110
Accounting Administrator II	-	-	1.0	-	-	100
Assoc Bus Mgmt Analyst	-	-	1.0	-	-	77
Assoc Govtl Program Analyst	-	-	2.0	-	-	154
Office Techn (Gen)	-	-	2.0	-	-	96
Office Techn (Typing)	-	-	5.0	-	-	243
Sr Accounting Officer (Supvr)	-	-	1.0	-	-	83
Staff Svcs Analyst (Gen)	-	-	1.0	-	-	57
Staff Svcs Mgr I	-	-	2.0	-	-	182
Audit & Enforcement Unit						
Assoc Govtl Program Analyst	-	-	1.0	-	-	79
Atty III	-	-	2.0	-	-	305
Legal Asst	-	-	2.0	-	-	128
Sr Workers' Comp Compliance Officer	-	-	2.0	-	-	178
Staff Svcs Analyst (Gen)	-	-	1.5	-	-	89
Supvng Workers' Comp Compliance Officer	-	-	1.0	-	-	105
Workers' Comp Asst	-	-	1.0	-	-	59
Workers' Comp Compliance Officer	-	-	6.0	-	-	511
Cal/OSHA Data Modernization						
Temporary Help	-	-	-	-	-	2,710
Domestic Worker Definitions (SB 1350)						
Assoc Safety Engr	-	-	3.5	-	-	437
Atty IV	-	-	1.0	-	-	160
Electronic Adjudication Management System Modernization						
Temporary Help	-	-	-	-	-	1,955
Occupational Safety and Health Standards Board Rulemaking Support						
Sr Safety Engr - Industrial	-	-	1.0	-	-	147
Subsequent Injuries Benefits Trust Fund Workload						
Assoc Govtl Program Analyst	-	-	2.0	-	-	153
Office Asst (Typing)	-	-	1.0	-	-	44
Staff Svcs Analyst (Gen)	-	-	1.0	-	-	57
Supvng Workers' Comp Consultant	-	-	1.0	-	-	90
Workers' Comp Consultant	-	-	10.0	-	-	847
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	54.0	\$-	\$-	\$9,156
Totals, Adjustments	-975.7	-	54.0	\$-94,653	\$26,352	\$17,779
TOTALS, SALARIES AND WAGES	2,698.1	3,807.8	3,876.8	\$230,776	\$351,594	\$336,484

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 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 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

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