



Government Operations

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

7501 Department of Human Resources

The Department of Human Resources (CalHR) is responsible for managing the state's personnel functions and represents the Governor as the "employer" in all matters concerning state employer-employee relations. CalHR is responsible for issues related to recruitment, selection, salaries, benefits, and position classification, as well as provides a variety of training and consultation services to state departments and local agencies. CalHR's main objectives are to:

- Manage examinations, salaries, benefits, position classification, training, and all other aspects of state employment other than those areas assigned to the State Personnel Board under the civil service provisions of Article VII of the California Constitution.
- Represent the Governor in collective bargaining with unions representing rank and file state employees.
- Set salaries and benefits for employees excluded from collective bargaining and employees exempted from civil service.
- Serve as the sole fiduciary and administrative body for the Savings Plus Program (defined contribution program for full-time and part-time state employees).
- Provide legal representation to state agencies for appeals of disciplinary actions and labor relations matters.
- Hold ex-officio membership to the 13-member Board of Administration of the California Public Employees' Retirement System.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6200	Human Resources Management	170.3	229.4	258.4	\$39,352	\$49,907	\$63,647
6205	Local Government Services	6.9	13.0	13.0	982	1,946	2,152
6210	Benefits Administration	54.3	62.5	74.0	25,870	29,759	34,125
6215	Benefit Payments	-	-	-	42,623	36,503	36,503
9900100	Administration	60.2	68.0	109.0	10,400	11,596	20,184
9900200	Administration - Distributed	-	-	-	-9,196	-10,288	-18,875
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		291.7	372.9	454.4	\$110,031	\$119,423	\$137,736

		2020-21*	2021-22*	2022-23*
0001	General Fund	\$15,519	\$13,761	\$32,522
0367	Indian Gaming Special Distribution Fund	-	75	75
0821	Flexelect Benefit Fund	21,573	27,745	27,844
0915	Deferred Compensation Plan Fund	14,197	17,033	18,100
0995	Reimbursements	32,412	41,091	39,924
3085	Mental Health Services Fund	-	-	150
8008	State Employees Pretax Parking Fund	900	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	20,816	8,784	8,784
9740	Central Service Cost Recovery Fund	4,614	9,534	8,937
TOTALS, EXPENDITURES, ALL FUNDS		\$110,031	\$119,423	\$137,736

LEGAL CITATIONS AND AUTHORITY

Government Code, Title 1, Division 4, Chapters 10.3 and 10.5; Government Code, Title 1, Division 7, Chapter 17.5; Government Code, Title 2, Division 5, Parts 2, 2.5, 2.6, and 3; and California Code of Regulations, Title 2, Division 1, Chapter 3.

MAJOR PROGRAM CHANGES

- The Budget includes \$100,000 one-time General Fund for CalHR to procure a retirement benefits consultant for the Family Child Care Providers Standing Retirement Retirement Benefits Joint Labor Management Committee, pursuant to an agreement between the state and the Child Care Providers Union.
- The Budget includes \$150,000 two-year limited-term Mental Health Services Fund for 1.0 position to work with the Mental Health Services Oversight and Accountability Commission to evaluate the efficacy and feasibility of expanding or creating

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7501 Department of Human Resources - Continued

state service classifications inclusive of behavioral health peer roles.

DETAILED BUDGET ADJUSTMENTS

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• California Leads as an Employer Implementation	\$-	\$-	-	\$6,327	\$1,287	43.0
• Department Workload	-	-	-	3,905	2,429	22.5
• California State Payroll System	-	-	-	3,424	-	15.0
• Funding Model Realignment	-	-	-	3,012	-3,012	-
• Statewide Learning and Development Assessment	-	-	-	750	-	-
• Family Child Care Providers Standing Retirement Benefits Joint Labor Management Committee Consultant	-	-	-	100	-	-
• Behavioral Health Peer Classification Evaluation	-	-	-	-	150	1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$17,518	\$854	81.5
Other Workload Budget Adjustments						
• Section 4.05 Ongoing Expenditure Reduction Adjustment	-360	-270	-	-360	-270	-
• Miscellaneous Baseline Adjustments	-	-	-	1,299	-1,299	-
• Salary Adjustments	401	1,144	-	365	1,141	-
• Benefit Adjustments	170	522	-	196	610	-
• Authorized Positions, Salaries, and Wages Realignment	-	-	65.5	-	-	65.5
• Retirement Rate Adjustments	-12	-37	-	-12	-37	-
Totals, Other Workload Budget Adjustments	\$199	\$1,359	65.5	\$1,488	\$145	65.5
Totals, Workload Budget Adjustments	\$199	\$1,359	65.5	\$19,006	\$999	147.0
Totals, Budget Adjustments	\$199	\$1,359	65.5	\$19,006	\$999	147.0

PROGRAM DESCRIPTIONS**6200 - HUMAN RESOURCES MANAGEMENT**

The Human Resource Management Division's main objectives are to:

- Provide human resource services, including the development of policy relative to classification and compensation standards and consulting with departments and agencies on position allocation, effective personnel management practices, workforce planning, and statewide training.
- Administer the Dymally-Alatorre Bilingual Services Act, develop and administer tests, administer the online examination and certification system, provide statewide equal employment opportunity policy and guidance, provide medical and psychological screening services, and maintain a listing of certified administrative hearing and medical examination interpreters for use in California hearings and proceedings.
- Represent the Governor as the "employer" in contract negotiations with the state's 21 bargaining units and set pay and benefits for employees excluded from the collective bargaining process, including supervisors, managers, executives, and confidential employees.
- Represent the Governor, state agencies, and departments in all matters pertaining to labor relations, personnel and discipline, wage and hour claims, and employment law.

6205 - LOCAL GOVERNMENT SERVICES

The Local Government Services Division provides direction and assistance to local, grant-aided agencies to ensure that their personnel programs are operated efficiently and continue to qualify for federal funds.

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7501 Department of Human Resources - Continued**6210 - BENEFITS ADMINISTRATION**

The Benefits Division designs, acquires, and administers a comprehensive employee benefit package designed to assist the state in attracting and retaining a qualified and diverse workforce. Benefits include health, dental, vision, employee assistance, life insurance, long-term disability insurance, and legal services. The Benefits Division also manages the master service agreement with the State Compensation Insurance Fund to provide for the state's workers' compensation program. The Savings Plus Program administers a tax-deferred savings program for all state employees to supplement retirement through various programs.

9900 - ADMINISTRATION

The Administrative Services Division provides internal support and service to CalHR's programs and the State Personnel Board, including fiscal, human resources, contract, procurement, legislation, communication, information technology, and telecommunication services.

DETAILED EXPENDITURES BY PROGRAM

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
	PROGRAM REQUIREMENTS			
6200	HUMAN RESOURCES MANAGEMENT			
	State Operations:			
0001	General Fund	\$15,394	\$13,669	\$30,402
0367	Indian Gaming Special Distribution Fund	-	75	75
0995	Reimbursements	19,344	26,629	24,083
3085	Mental Health Services Fund	-	-	150
9740	Central Service Cost Recovery Fund	4,614	9,534	8,937
	Totals, State Operations	\$39,352	\$49,907	\$63,647
	PROGRAM REQUIREMENTS			
6205	LOCAL GOVERNMENT SERVICES			
	State Operations:			
0995	Reimbursements	982	1,946	2,152
	Totals, State Operations	\$982	\$1,946	\$2,152
	PROGRAM REQUIREMENTS			
6210	BENEFITS ADMINISTRATION			
	State Operations:			
0001	General Fund	\$87	\$87	\$2,115
0821	Flexelect Benefit Fund	666	1,426	1,525
0915	Deferred Compensation Plan Fund	14,197	17,033	18,100
0995	Reimbursements	10,920	11,213	12,385
	Totals, State Operations	\$25,870	\$29,759	\$34,125
	PROGRAM REQUIREMENTS			
6215	BENEFIT PAYMENTS			
	Unclassified:			
0821	Flexelect Benefit Fund	\$20,907	\$26,319	\$26,319
8008	State Employees Pretax Parking Fund	900	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	20,816	8,784	8,784
	Totals, Unclassified	\$42,623	\$36,503	\$36,503
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	\$38	\$5	\$5
0995	Reimbursements	1,166	1,303	1,304
	Totals, State Operations	\$1,204	\$1,308	\$1,309

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7501 Department of Human Resources - Continued

		2020-21*	2021-22*	2022-23*
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$9,234	\$10,293	\$18,880
0995	Reimbursements	1,166	1,303	1,304
	Totals, State Operations	\$10,400	\$11,596	\$20,184
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$9,196	-\$10,288	-\$18,875
	Totals, State Operations	-\$9,196	-\$10,288	-\$18,875
	TOTALS, EXPENDITURES			
	State Operations	67,408	82,920	101,233
	Unclassified	42,623	36,503	36,503
	Totals, Expenditures	\$110,031	\$119,423	\$137,736

EXPENDITURES BY CATEGORY

1 State Operations			Positions			Expenditures		
			2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES								
Baseline Positions			301.4	307.4	307.4	\$25,299	\$28,831	\$28,744
Authorized Positions, Salaries, and Wages Realignment			-	65.5	65.5	-	4,536	5,197
Other Adjustments			-9.7	-	81.5	767	1,271	8,255
Net Totals, Salaries and Wages			291.7	372.9	454.4	\$26,066	\$34,638	\$42,196
Staff Benefits			-	-	-	13,889	17,825	22,056
Totals, Personal Services			291.7	372.9	454.4	\$39,955	\$52,463	\$64,252
OPERATING EXPENSES AND EQUIPMENT						\$27,228	\$30,223	\$36,747
SPECIAL ITEMS OF EXPENSES						225	234	234
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)						\$67,408	\$82,920	\$101,233
4 Unclassified			Expenditures					
			2020-21*	2021-22*	2022-23*			
Other Special Items of Expense			\$42,623	\$36,503	\$36,503			
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)			\$42,623	\$36,503	\$36,503			

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$15,519	\$13,562	\$32,522
Allocation for Employee Compensation	-	365	-
Allocation for Staff Benefits	-	170	-
Allocation for Telework Stipend	-	36	-
Section 3.60 Pension Contribution Adjustment	-	-12	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-360	-

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7501 Department of Human Resources - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Totals Available	\$15,519	\$13,761	\$32,522
TOTALS, EXPENDITURES	\$15,519	\$13,761	\$32,522
0367 Indian Gaming Special Distribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$75	\$75
Totals Available	-	\$75	\$75
TOTALS, EXPENDITURES	-	\$75	\$75
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$666	\$1,425	\$1,525
Allocation for Employee Compensation	-	9	-
Allocation for Staff Benefits	-	4	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-12	-
Totals Available	\$666	\$1,426	\$1,525
TOTALS, EXPENDITURES	\$666	\$1,426	\$1,525
0915 Deferred Compensation Plan Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$14,197	\$16,882	\$18,100
Allocation for Employee Compensation	-	134	-
Allocation for Staff Benefits	-	66	-
Allocation for Telework Stipend	-	12	-
Section 3.60 Pension Contribution Adjustment	-	-5	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-56	-
Totals Available	\$14,197	\$17,033	\$18,100
TOTALS, EXPENDITURES	\$14,197	\$17,033	\$18,100
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$32,412	\$41,091	\$39,924
TOTALS, EXPENDITURES	\$32,412	\$41,091	\$39,924
3085 Mental Health Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$150
TOTALS, EXPENDITURES	-	-	\$150
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,614	\$9,315	\$8,937
Allocation for Employee Compensation	-	230	-
Allocation for Staff Benefits	-	109	-
Allocation for Telework Stipend	-	24	-
Section 3.60 Pension Contribution Adjustment	-	-7	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-137	-
TOTALS, EXPENDITURES	\$4,614	\$9,534	\$8,937
Total Expenditures, All Funds, (State Operations)	\$67,408	\$82,920	\$101,233
4 UNCLASSIFIED	2020-21*	2021-22*	2022-23*
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
Government Code section 1156 (claims paid)	\$20,907	\$26,319	\$26,319
Totals Available	\$20,907	\$26,319	\$26,319
TOTALS, EXPENDITURES	\$20,907	\$26,319	\$26,319
8008 State Employees Pretax Parking Fund			

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7501 Department of Human Resources - Continued

4 UNCLASSIFIED	2020-21*	2021-22*	2022-23*
APPROPRIATIONS			
Government Code section 1156.1	\$900	\$1,400	\$1,400
Totals Available	\$900	\$1,400	\$1,400
TOTALS, EXPENDITURES	\$900	\$1,400	\$1,400
8049 Vision Care Program for State Annuitants Fund			
APPROPRIATIONS			
Government Code section 22959.6	\$20,816	\$8,784	\$8,784
Totals Available	\$20,816	\$8,784	\$8,784
TOTALS, EXPENDITURES	\$20,816	\$8,784	\$8,784
Total Expenditures, All Funds, (Unclassified)	\$42,623	\$36,503	\$36,503
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$110,031	\$119,423	\$137,736

FUND CONDITION STATEMENTS

	2020-21*	2021-22*	2022-23*
0821 Flexelect Benefit Fund^N			
BEGINNING BALANCE	\$8,746	\$5,633	\$973
Adjusted Beginning Balance	\$8,746	\$5,633	\$973
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	130	163	204
4163000 Investment Income - Surplus Money Investments	44	55	69
4170900 Contributions to Fiduciary Funds	18,333	22,916	28,645
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	65	81	101
Transfers and Other Adjustments			
Revenue Transfer from Coronavirus Relief Fund (8505) to Deferred Compensation Plan Fund (0915) per Sec. 11.90	1	-	-
Total Revenues, Transfers, and Other Adjustments	\$18,573	\$23,215	\$29,019
Total Resources	\$27,319	\$28,848	\$29,992
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	666	1,426	1,525
7501 Department of Human Resources (Unclassified)	20,907	26,319	26,319
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	113	130	110
Total Expenditures and Expenditure Adjustments	\$21,686	\$27,875	\$27,954
FUND BALANCE	\$5,633	\$973	\$2,038
Reserve for economic uncertainties	5,633	973	2,038
0915 Deferred Compensation Plan Fund^N			
BEGINNING BALANCE	\$18,595,485	\$23,637,453	\$28,828,267
Adjusted Beginning Balance	\$18,595,485	\$23,637,453	\$28,828,267
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	81	83	85
4164000 Gain/Loss on Sale of Investments	4,410,999	4,543,329	4,679,629
4170900 Contributions to Fiduciary Funds	629,679	648,569	668,026
4172000 Fines and Forfeitures	2	-	-
4172500 Miscellaneous Revenue	15,404	15,866	16,342
Total Revenues, Transfers, and Other Adjustments	\$5,056,165	\$5,207,847	\$5,364,082
Total Resources	\$23,651,650	\$28,845,300	\$34,192,349
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			

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7501 Department of Human Resources - Continued

	2020-21*	2021-22*	2022-23*
7501 Department of Human Resources (State Operations)	14,197	17,033	18,100
Total Expenditures and Expenditure Adjustments	\$14,197	\$17,033	\$18,100
FUND BALANCE	\$23,637,453	\$28,828,267	\$34,174,249
Reserve for economic uncertainties	23,637,453	28,828,267	34,174,249
8049 Vision Care Program for State Annuitants Fund^N			
BEGINNING BALANCE	\$3,898	\$4,525	\$17,827
Adjusted Beginning Balance	\$3,898	\$4,525	\$17,827
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	674	694	715
4163000 Investment Income - Surplus Money Investments	23	24	25
4170900 Contributions to Fiduciary Funds	20,746	21,368	22,009
Total Revenues, Transfers, and Other Adjustments	\$21,443	\$22,086	\$22,749
Total Resources	\$25,341	\$26,611	\$40,576
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (Unclassified)	20,816	8,784	8,784
Total Expenditures and Expenditure Adjustments	\$20,816	\$8,784	\$8,784
FUND BALANCE	\$4,525	\$17,827	\$31,792
Reserve for economic uncertainties	4,525	17,827	31,792

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	301.4	307.4	307.4	\$25,299	\$28,831	\$28,744
Authorized Positions, Salaries, and Wages Realignment	-	65.5	65.5	-	4,536	5,197
Salary and Other Adjustments	-9.7	-	-	767	1,271	1,232
Workload and Administrative Adjustments						
Behavioral Health Peer Classification Evaluation						
Various	-	-	1.0	-	-	100
California Leads as an Employer Implementation						
Accounting Techn	-	-	1.0	-	-	45
Assoc Govtl Program Analyst	-	-	4.0	-	-	300
Assoc Pers Analyst	-	-	6.0	-	-	450
C.E.A.	-	-	1.0	-	-	123
Info Tech Assoc	-	-	1.0	-	-	76
Info Tech Spec I	-	-	4.0	-	-	376
Info Tech Spec II	-	-	1.0	-	-	111
Info Tech Supvr II	-	-	1.0	-	-	111
Research Data Spec II	-	-	2.0	-	-	181
Staff Pers Program Analyst	-	-	2.0	-	-	181
Staff Svcs Analyst (Gen)	-	-	1.0	-	-	56
Staff Svcs Mgr I	-	-	16.0	-	-	1,387
Staff Svcs Mgr III	-	-	2.0	-	-	224
Various	-	-	1.0	-	-	105
California State Payroll System						
Assoc Govtl Program Analyst	-	-	4.0	-	-	399
Info Tech Mgr I	-	-	1.0	-	-	118
Info Tech Spec I	-	-	2.0	-	-	188

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7501 Department of Human Resources - Continued

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Info Tech Spec III	-	-	1.0	-	-	119
Staff Svcs Mgr III	-	-	2.0	-	-	219
Various	-	-	5.0	-	-	471
Department Workload						
Assoc Budget Analyst	-	-	2.0	-	-	150
Assoc Govtl Program Analyst	-	-	5.0	-	-	375
Assoc Pers Analyst	-	-	1.0	-	-	75
C.E.A.	-	-	1.0	-	-	123
Info Tech Assoc	-	-	1.0	-	-	75
Info Tech Spec I	-	-	1.0	-	-	94
Office Techn (Typing) (Limited Term 06-30-2021)	-	-	0.5	-	-	22
Personnel Spec	-	-	1.0	-	-	55
Research Data Spec I	-	-	1.0	-	-	82
Sr Accounting Officer (Spec)	-	-	2.0	-	-	150
Staff Svcs Analyst (Gen)	-	-	4.0	-	-	224
Staff Svcs Mgr I	-	-	3.0	-	-	258
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	81.5	\$-	\$-	\$7,023
Totals, Adjustments	-9.7	65.5	147.0	\$767	\$5,807	\$13,452
TOTALS, SALARIES AND WAGES	291.7	372.9	454.4	\$26,066	\$34,638	\$42,196

7502 Department of Technology

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

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6230 Department of Technology	790.3	894.0	1,044.6	\$446,703	\$3,835,369	\$572,074
9900100 Administration	109.7	135.5	4.9	16,422	23,441	-
9900200 Administration - Distributed	-	-	-	-16,422	-23,441	-
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	900.0	1,029.5	1,049.5	\$446,703	\$3,835,369	\$572,074

FUNDING		2020-21*	2021-22*	2022-23*
0001	General Fund	\$6,916	\$68,818	\$156,811
0995	Reimbursements	-	10	10
8506	Coronavirus Fiscal Recovery Fund of 2021	-	3,250,000	-
9730	Technology Services Revolving Fund	436,306	512,563	411,054
9740	Central Service Cost Recovery Fund	3,481	3,978	4,199
TOTALS, EXPENDITURES, ALL FUNDS		\$446,703	\$3,835,369	\$572,074

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.

7502 Department of Technology - Continued

Government Code, title 2, division 3, part 1, chapters 5.5, 5.6, 5.7, and 5.8. Public Contract Code, division 2, part 2, chapters 3 and 3.5.

MAJOR PROGRAM CHANGES

- **Statewide Centralized Services**—The Budget includes \$44.1 million General Fund for 2022-23, to fund internal operating costs currently funded through the Technology Services Revolving Fund.
- **Office of Technology Services**—The Budget includes \$10.5 million General Fund for 2022-23, to mitigate revenue losses for the Office of Technology Services currently funded through the Technology Services Revolving Fund.
- **Office of Statewide Project Delivery Workload Increase**—The Budget includes \$3,490,000 and five positions in 2022-23, and ongoing, to support increased workload experienced by the Office of Statewide Project Delivery.
- **Oversight, Compliance and Advisory Services Program Expansion of Service**—The Budget includes \$2.8 million General Fund and 11.0 positions for 2022-23 and 2023-24, and \$2.1 million ongoing, to expand CDT's information security oversight capacity in compliance with a January 2022 California State Auditor's report.
- **Security Operations Center Infrastructure Cost Expansion**—The Budget includes \$1.7 million General Fund in 2022-23, and ongoing, to support cloud hosting costs associated with the Security Operations Center.
- **Broadband Infrastructure**—The Budget includes \$300 million General Fund in 2023-24, and \$250 million General Fund in 2024-25, to manage cost pressures associated with the completion of the Middle-Mile Broadband Initiative.
- **Technology Modernization and Stabilization Funding**—The Budget includes \$55,711,000 General Fund and four positions in 2022-23, and \$711,000 ongoing, to support short-term IT projects approved through Technology Modernization Funding or recommended by CDT's Stabilization Services Assessment team, through new Technology Stabilization Funding to fund preventative remediation efforts of identified IT systems at risk of failure.

DETAILED BUDGET ADJUSTMENTS

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Technology Modernization and Stabilization Funding	\$-	\$-	-	\$55,711	\$-	4.0
• Statewide Centralized Services General Fund Request	-	-	-	44,122	-41,068	-
• OTech Decrease in Services	-	-	-	10,500	-	-
• Oversight, Compliance and Advisory Services Program Expansion of Service	-	-	-	2,761	-	11.0
• Security Operations Center (SOC) Infrastructure Cost Expansion	-	-	-	1,680	-	-
• Office of Statewide Project Delivery (OSPD) Workload Increase	-	-	-	-	3,490	5.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$114,774	\$-37,578	20.0
Other Workload Budget Adjustments						
• Control Section 19.56 Broadband Masterplan	225	-	-	-	-	-
• Section 4.05 Ongoing Expenditure Reduction Adjustment	-84	-3,837	-	-84	-3,837	-
• Salary Adjustments	589	4,410	-	565	4,313	-
• Miscellaneous Baseline Adjustments	-	60,800	7.0	453	-453	7.0
• Benefit Adjustments	226	1,864	-	241	2,071	-
• Authorized Positions, Salaries, and Wages Realignment	-	-	128.5	-	-	128.5

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

7502 Department of Technology - Continued

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Lease Revenue Debt Service Adjustment	-	14	-	-	-14	-
• Retirement Rate Adjustments	-11	-152	-	-11	-152	-
Totals, Other Workload Budget Adjustments	\$945	\$63,099	135.5	\$1,164	\$1,928	135.5
Totals, Workload Budget Adjustments	\$945	\$63,099	135.5	\$115,938	\$-35,650	155.5
Totals, Budget Adjustments	\$945	\$63,099	135.5	\$115,938	\$-35,650	155.5

PROGRAM DESCRIPTIONS**6230 - DEPARTMENT OF TECHNOLOGY**

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

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

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

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

9900 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		2020-21*	2021-22*	2022-23*
6230	PROGRAM REQUIREMENTS			
	DEPARTMENT OF TECHNOLOGY			
	State Operations:			
0001	General Fund	\$6,916	\$68,818	\$156,811
0995	Reimbursements	-	10	10
8506	Coronavirus Fiscal Recovery Fund of 2021	-	3,250,000	-
9730	Technology Services Revolving Fund	436,306	512,563	411,054
9740	Central Service Cost Recovery Fund	3,481	3,978	4,199
	Totals, State Operations	\$446,703	\$3,835,369	\$572,074
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
9730	Technology Services Revolving Fund	16,422	23,441	-
	Totals, State Operations	\$16,422	\$23,441	\$-
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			

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7502 Department of Technology - Continued

		2020-21*	2021-22*	2022-23*
9730	Technology Services Revolving Fund	-\$16,422	-\$23,441	\$-
	Totals, State Operations	-\$16,422	-\$23,441	\$-
	TOTALS, EXPENDITURES			
	State Operations	446,703	3,835,369	572,074
	Totals, Expenditures	\$446,703	\$3,835,369	\$572,074

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES						
Baseline Positions	865.0	894.0	894.0	\$83,929	\$95,690	\$95,684
Authorized Positions, Salaries, and Wages Realignment	-	128.5	128.5	-	13,051	13,051
Other Adjustments	35.0	7.0	27.0	10,226	4,991	7,561
Net Totals, Salaries and Wages	900.0	1,029.5	1,049.5	\$94,155	\$113,732	\$116,296
Staff Benefits	-	-	-	47,487	60,987	62,609
Totals, Personal Services	900.0	1,029.5	1,049.5	\$141,642	\$174,719	\$178,905
OPERATING EXPENSES AND EQUIPMENT				\$305,061	\$3,660,650	\$393,169
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$446,703	\$3,835,369	\$572,074

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,764	\$42,873	\$101,100
Allocation for Employee Compensation	-	565	-
Allocation for Staff Benefits	-	226	-
Allocation for Telework Stipend	-	24	-
Control Section 19.56 Broadband Masterplan	-	225	-
Section 3.60 Pension Contribution Adjustment	-	-11	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-84	-
002 Budget Act appropriation	-	25,000	55,711
Government Section code 8690.6(a) (transfer to the Technology Services Revolving Fund)	1,152	-	-
Totals Available	\$6,916	\$68,818	\$156,811
TOTALS, EXPENDITURES	\$6,916	\$68,818	\$156,811
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$10	\$10
TOTALS, EXPENDITURES	-	\$10	\$10
8506 Coronavirus Fiscal Recovery Fund of 2021			
APPROPRIATIONS			
062 Budget Act appropriation	-	\$3,250,000	-
TOTALS, EXPENDITURES	-	\$3,250,000	-
9730 Technology Services Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$429,230	\$446,511	\$408,055

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7502 Department of Technology - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Allocation for Employee Compensation	-	4,233	-
Allocation for Staff Benefits	-	1,835	-
Allocation for Telework Stipend	-	100	-
Item 7502-001-9730 Provision 1 Augmentation for Vendor Hosted Services	-	60,800	-
Section 3.60 Pension Contribution Adjustment	-	-148	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-3,795	-
003 Budget Act appropriation	3,001	3,013	2,999
Lease Revenue Debt Service Adjustments	-	14	-
Government Section code 8690.6(a)	5,227	-	-
Totals Available	\$437,458	\$512,563	\$411,054
TOTALS, EXPENDITURES	\$437,458	\$512,563	\$411,054
Less funding provided by the General Fund	-1,152	-	-
NET TOTALS, EXPENDITURES	\$436,306	\$512,563	\$411,054
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,481	\$3,918	\$4,199
Allocation for Employee Compensation	-	71	-
Allocation for Staff Benefits	-	29	-
Allocation for Telework Stipend	-	6	-
Section 3.60 Pension Contribution Adjustment	-	-4	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-42	-
Totals Available	\$3,481	\$3,978	\$4,199
TOTALS, EXPENDITURES	\$3,481	\$3,978	\$4,199
Total Expenditures, All Funds, (State Operations)	\$446,703	\$3,835,369	\$572,074

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	865.0	894.0	894.0	\$83,929	\$95,690	\$95,684
Authorized Positions, Salaries, and Wages Realignment	-	128.5	128.5	-	13,051	13,051
Salary and Other Adjustments	35.0	7.0	7.0	10,226	4,991	4,878
Workload and Administrative Adjustments						
Office of Statewide Project Delivery (OSPD) Workload Increase						
Info Tech Mgr I	-	-	5.0	-	-	708
Oversight, Compliance and Advisory Services Program Expansion of Service						
Info Tech Spec I	-	-	3.0	-	-	274
Info Tech Spec II	-	-	8.0	-	-	865
Statewide Centralized Services General Fund Request						
Various	-	-	-	-	-	454
Technology Modernization and Stabilization Funding						
Info Tech Spec I	-	-	2.0	-	-	175
Info Tech Spec II	-	-	2.0	-	-	207
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	20.0	\$-	\$-	\$2,683
Totals, Adjustments	35.0	135.5	155.5	\$10,226	\$18,042	\$20,612
TOTALS, SALARIES AND WAGES	900.0	1,029.5	1,049.5	\$94,155	\$113,732	\$116,296

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7503 State Personnel Board

The five-member State Personnel Board (SPB), whose members are appointed by the Governor for ten-year terms, was established in the California Constitution in 1934. SPB is responsible for California's civil service system, ensuring it is free from political patronage and that employment decisions are based on merit.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6270	Merit System Administration	68.8	74.7	74.7	\$13,027	\$14,238	\$14,274
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		68.8	74.7	74.7	\$13,027	\$14,238	\$14,274
FUNDING		2020-21*			2021-22*		
0001	General Fund			\$1,697		\$2,668	\$2,815
0995	Reimbursements			10,278		9,547	9,577
9740	Central Service Cost Recovery Fund			1,052		2,023	1,882
TOTALS, EXPENDITURES, ALL FUNDS		\$13,027			\$14,238		

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

		2021-22*			2022-23*		
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments							
Other Workload Budget Adjustments							
• Section 4.05 Ongoing Expenditure Reduction Adjustment		\$-55	\$-102	-	\$-55	\$-102	-
• Miscellaneous Baseline Adjustments		-	-	-	143	-143	-
• Salary Adjustments		72	280	-	75	341	-
• Benefit Adjustments		33	133	-	38	161	-
• Authorized Positions, Salaries, and Wages Realignment		-	-	13.0	-	-	13.0
• Retirement Rate Adjustments		-2	-10	-	-2	-10	-
Totals, Other Workload Budget Adjustments		\$48	\$301	13.0	\$199	\$247	13.0
Totals, Workload Budget Adjustments		\$48	\$301	13.0	\$199	\$247	13.0
Totals, Budget Adjustments		\$48	\$301	13.0	\$199	\$247	13.0

PROGRAM DESCRIPTIONS

6270 - MERIT OVERSIGHT

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

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

7503 State Personnel Board - Continued**DETAILED EXPENDITURES BY PROGRAM**

		2020-21*	2021-22*	2022-23*
	PROGRAM REQUIREMENTS			
6270	MERIT SYSTEM ADMINISTRATION			
	State Operations:			
0001	General Fund	\$1,697	\$2,668	\$2,815
0995	Reimbursements	10,278	9,547	9,577
9740	Central Service Cost Recovery Fund	1,052	2,023	1,882
	Totals, State Operations	\$13,027	\$14,238	\$14,274
	TOTALS, EXPENDITURES			
	State Operations	13,027	14,238	14,274
	Totals, Expenditures	\$13,027	\$14,238	\$14,274

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES						
Baseline Positions	61.7	61.7	61.7	\$6,038	\$6,789	\$6,730
Authorized Positions, Salaries, and Wages Realignment	-	13.0	13.0	-	1,122	1,318
Other Adjustments	7.1	-	-	951	301	365
Net Totals, Salaries and Wages	68.8	74.7	74.7	\$6,989	\$8,212	\$8,413
Staff Benefits	-	-	-	3,638	3,725	3,560
Totals, Personal Services	68.8	74.7	74.7	\$10,627	\$11,937	\$11,973
OPERATING EXPENSES AND EQUIPMENT				\$2,400	\$2,301	\$2,301
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$13,027	\$14,238	\$14,274

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,697	\$2,620	\$2,815
Allocation for Employee Compensation	-	70	-
Allocation for Staff Benefits	-	33	-
Allocation for Telework Stipend	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-55	-
Totals Available	\$1,697	\$2,668	\$2,815
TOTALS, EXPENDITURES	\$1,697	\$2,668	\$2,815
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$10,278	\$9,547	\$9,577
TOTALS, EXPENDITURES	\$10,278	\$9,547	\$9,577
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,052	\$1,988	\$1,882

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7503 State Personnel Board - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Allocation for Employee Compensation	-	53	-
Allocation for Staff Benefits	-	25	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-41	-
Totals Available	\$1,052	\$2,023	\$1,882
TOTALS, EXPENDITURES	\$1,052	\$2,023	\$1,882
Total Expenditures, All Funds, (State Operations)	\$13,027	\$14,238	\$14,274

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	61.7	61.7	61.7	\$6,038	\$6,789	\$6,730
Authorized Positions, Salaries, and Wages Realignment	-	13.0	13.0	-	1,122	1,318
Salary and Other Adjustments	7.1	-	-	951	301	365
Totals, Adjustments	7.1	13.0	13.0	\$951	\$1,423	\$1,683
TOTALS, SALARIES AND WAGES	68.8	74.7	74.7	\$6,989	\$8,212	\$8,413

7600 California Department of Tax and Fee Administration

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

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6275025 County Assessment Standards Program	5.3	9.0	8.9	\$2,777	\$3,032	\$3,037
6275050 State-Assessed Property Program	2.8	9.6	8.7	3,660	5,040	5,046
6275075 Timber Tax Program	9.5	10.9	10.9	2,011	2,372	2,374
6275100 Sales and Use Tax Program	3,062.8	3,529.5	3,530.2	462,998	583,669	575,618
6275125 Hazardous Substances Tax Program	37.4	44.4	39.6	4,109	6,354	6,354
6275150 Alcoholic Beverage Tax Program	17.0	19.8	20.4	3,406	3,732	3,696
6275175 Tire Recycling Fee Program	14.3	16.3	16.3	1,918	2,306	2,304
6275200 Cigarette and Tobacco Products Tax Program	114.8	130.9	130.9	23,666	29,075	28,826
6275225 Cigarette and Tobacco Products Licensing Program	60.9	70.7	70.7	9,887	12,063	12,079
6275250 Transportation Fund Tax Program	133.3	160.5	160.5	32,026	35,404	34,518
6275275 Occupational Lead Poisoning Prevention Fee Program	6.5	7.8	7.5	853	1,030	1,032
6275300 Integrated Waste Management Program	4.1	4.6	4.8	516	647	641
6275325 Underground Storage Tank Fee Program	23.1	26.7	28.9	3,962	4,579	4,539
6275350 Oil Spill Prevention Program	1.2	1.5	1.6	292	366	361
6275375 Energy Resources Surcharge Program	1.9	2.2	2.1	310	363	354
6275400 Annual Water Rights Fee Program	3.8	4.4	4.4	636	680	679
6275425 Childhood Lead Poisoning Prevention Fee Program	4.2	4.6	4.7	444	606	603

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

7600 California Department of Tax and Fee Administration - Continued

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6275450	Marine Invasive Species Program	3.1	3.5	3.5	407	593	594
6275475	Fire Prevention Fee Program	-	-	-	309	-	-
6275500	Emergency Telephone Users Surcharge Program	10.4	11.8	12.0	1,230	1,778	1,783
6275525	E-Waste Recycling Fee Program	29.4	33.8	35.8	4,021	5,334	5,329
6275550	Lumber Fee Program	12.1	13.2	13.1	919	1,331	1,330
6275575	Insurance Tax Program	1.7	2.2	2.0	1,402	1,338	1,089
6275600	Natural Gas Surcharge Program	3.4	4.0	4.4	954	1,114	1,039
6275650	Prepaid Mobile Telephony Program	3.9	3.5	3.5	618	512	497
6275700	Lead-Acid Battery Cleanup Fee Program	9.0	10.1	10.1	2,013	1,695	1,617
6275725	Cannabis Taxes Program	38.2	39.8	43.8	12,530	9,347	9,750
6275750	Electronic Cigarette Excise Tax Program	-	-	5.5	-	3,000	1,397
6275760	County Revenue Property Tax Reimbursement Program	-	-	-	-	1,769	134
6275775	Small Business Hiring Credit Program	-	-	-	-	539	41
9900100	Administration	372.9	372.9	372.9	376	66,322	66,297
9900200	Administration - Distributed	-	-	-	-376	-65,905	-65,880
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		3,987.0	4,548.2	4,557.7	\$577,874	\$720,085	\$707,078
FUNDING					2020-21*	2021-22*	2022-23*
0001	General Fund				\$414,040	\$416,741	\$376,468
0004	Breast Cancer Fund				494	573	572
0022	State Emergency Telephone Number Account				1,230	1,778	1,783
0061	Motor Vehicle Fuel Account, Transportation Tax Fund				31,982	35,204	34,317
0070	Occupational Lead Poisoning Prevention Account				853	1,030	1,032
0080	Childhood Lead Poisoning Prevention Fund				444	606	603
0230	Cigarette and Tobacco Products Surtax Fund				6,057	7,032	7,009
0320	Oil Spill Prevention and Administration Fund				292	366	361
0387	Integrated Waste Management Account, Integrated Waste Management Fund				516	647	641
0439	Underground Storage Tank Cleanup Fund				3,962	4,579	4,539
0465	Energy Resources Programs Account				310	363	354
0623	California Children and Families First Trust Fund				10,332	11,754	11,705
0890	Federal Trust Fund				44	200	201
0965	Timber Tax Fund				2,011	2,372	2,374
0995	Reimbursements				169,273	227,996	225,801
3015	Gas Consumption Surcharge Fund				954	1,114	1,039
3058	Water Rights Fund				552	680	679
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund				4,021	5,334	5,329
3067	Cigarette and Tobacco Products Compliance Fund				9,887	12,063	12,079
3212	Timber Regulation and Forest Restoration Fund				919	1,331	1,330
3270	Local Charges for Prepaid Mobile Telephony Service Fund				618	512	497
3288	Cannabis Control Fund				-	-	9,750
3301	Lead-Acid Battery Cleanup Fund				2,013	1,695	1,617
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund				931	1,331	1,148
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund				3,609	4,437	4,453
3333	Cannabis Tax Fund - Department of Tax and Fee Administration				12,530	9,347	-
3366	California Electronic Cigarette Excise Tax Fund				-	3,000	1,397
3378	Small Business Hiring Credit Fund				-100,000	-32,000	-

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7600 California Department of Tax and Fee Administration - Continued

FUNDING	2020-21*	2021-22*	2022-23*
TOTALS, EXPENDITURES, ALL FUNDS	\$577,874	\$720,085	\$707,078

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Government Code sections 12803.2 and 15570-15570.100; Revenue and Taxation Code sections 20 and 20.5.

PROGRAM AUTHORITY**6275075-Timber Tax Program:**

Revenue and Taxation Code sections 431-437, 38101-38908, and Public Resources Code sections 4582.8, 4584, 4584.5, 4592, 4621-4628, 4654.

6275100-Sales and Use Tax Program:

California Constitution (sections 35 and 36, Article XIII), State Sales and Use Tax; Revenue and Taxation Code sections 6001-7176, Bradley-Burns Uniform Local Sales and Use Tax; Revenue and Taxation Code sections 7200-7226, Transactions and Use Tax (cities/counties); and Revenue and Taxation Code sections 7251-7279.6, 7285, and 7285.8.

6275125-Hazardous Substances Tax Program:

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

6275150-Alcoholic Beverage Tax Program:

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

6275175-Tire Recycling Fee Program:

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

6275200-Cigarette and Tobacco Products Tax Program:

Federal laws relating to collection of state cigarette tax: 15 U.S.C.A., Chapter 10A, sections 375-378 and 18 U.S.C.A., Chapter 114, sections 2341-2346; California Constitution Article XIII B, section 12; Part 13, Division 2, Revenue and Taxation Code sections 30001-30483, and Health and Safety Code sections 104555-104558.

6275225-Cigarette and Tobacco Products Licensing Program:

Business and Professions Code, Division 8.5 and 8.6; Health and Safety Code sections 14950 and 104555-104558, Penal Code section 830.11, Revenue and Taxation Code sections 30019, 30140-30149, 30151, 30155-30159, 30165.1, 30166.1, 30168, 30177.5, 30210-30215, 30355-30358, 30435, 30436, 30449, 30471, 30473, 30473.5, 30474, 30474.1, 30475, 30481, and 30482.

6275250-Transportation Fund Tax Program:

Constitution Article XIX, sections 1-9; Revenue and Taxation Code sections 7301-8526, 8601-9355, 9401-9433, and 60001-60709.

6275275-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code sections 43056-43553; Health and Safety Code sections 105175-105197.

6275300-Integrated Waste Management Program:

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

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

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6275325-Underground Storage Tank Fee Program:

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

6275350-Oil Spill Prevention Program:

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

6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code sections 40001-40216.

6275400-Annual Water Rights Fee Program:

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

6275425-Childhood Lead Poisoning Prevention Fee Program:

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

6275450-Marine Invasive Species Fee Program:

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

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code sections 41001-41176.

6275525-E-Waste Recycling Fee Program:

Health and Safety Code sections 25214.9-25214.10.2, Public Resource Code sections 41516 and 42460-42486, and Revenue and Taxation Code sections 55001-55381.

6275550-Lumber Fee Program:

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

6275575-Insurance Tax Program:

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

6275600-Natural Gas Surcharge Program:

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

6275650-Prepaid Mobile Telephony Services Surcharge Program:

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

6275700-Lead Acid Battery Recycling Fee Program:

Health and Safety Code sections 25215-25215.75, Revenue and Taxation Code sections 55001-55381.

6275725-Cannabis Taxes Program:

Business and Professions Code sections 26000-26260, Revenue and Taxation Code sections 34010-34021.5 and 55001-55381.

6275750 - Electronic Cigarette Excise Tax Program

Revenue and Taxation Code Sections 31001-31005 and 31008.

6275760 – County Revenue Property Tax Reimbursement Program

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Article XIII A, sections 2.1, 2.2, and 2.3 of the California Constitution

6275775 – Small Business Hiring Credit Fund Program

Chapter 40, Statutes of 2020 (SB 115), Chapter 41, Statutes of 2020 (SB 1447)

Revenue and Taxation Code Sections 31001-31005 and 31008

MAJOR PROGRAM CHANGES

Used Motor Vehicle Sales Gap—The Budget includes \$5.9 million to reimburse the Department of Motor Vehicles for costs incurred to collect sales tax from used car dealers associated with the passage of Chapter 8, Statutes of 2020 (AB 85).

DETAILED BUDGET ADJUSTMENTS

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Centralized Revenue Opportunity System (CROS) Maintenance and Operations	\$-	\$-	-	\$7,955	\$6,442	-
• Used Motor Vehicle Sales Tax Gap	-	-	-	4,144	-	-
• Hope Act: California Electronic Cigarette Excise Tax (SB 395)	-	-	-	-	1,397	5.5
• Cannabis Taxes Program - Additional Auditors	-	-	-	-	882	4.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$12,099	\$8,721	9.5
Other Workload Budget Adjustments						
• Allocation 1 Cannabis Tax Fund Shift to Cannabis Control Fund	-	-	-	-	-	-
• Hope Act: California Electronic Cigarette Excise Tax Current Year Expenditures	-	3,000	-	-	-	-
• Other Post-Employment Benefit Adjustments	-1	-	-	-1	-	-
• Section 4.05 Ongoing Expenditure Reduction Adjustment	-1,801	-4,837	-	-1,801	-4,837	-
• Salary Adjustments	9,663	6,280	-	9,663	6,272	-
• Benefit Adjustments	4,707	3,052	-	5,531	3,610	-
• SWCAP	-	-	-	-	1	-
• Authorized Positions, Salaries, and Wages Realignment	-	-	562.1	-	-	562.1
• Retirement Rate Adjustments	-185	-335	-	-185	-335	-
Totals, Other Workload Budget Adjustments	\$12,383	\$7,160	562.1	\$13,207	\$4,711	562.1
Totals, Workload Budget Adjustments	\$12,383	\$7,160	562.1	\$25,306	\$13,432	571.6
Totals, Budget Adjustments	\$12,383	\$7,160	562.1	\$25,306	\$13,432	571.6

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

7600 California Department of Tax and Fee Administration - Continued**California Cannabis Tax Fund (3314) Estimated Revenues & Expenditure Allocations**

	2020-21*	2021-22*	2022-23*
REVENUES:			
Beginning Balance	\$337,762	\$669,610	\$692,900
Cannabis Tax	770,380	808,947	699,675
Total Revenues	\$1,108,142	\$1,478,557	\$1,392,575
Allocation 1: Regulatory and Administrative			
Bureau of Cannabis Control (Equity Program)	15,517	-	-
Governor's Office of Business and Economic Development (Equity Program)	-	15,573	15,574
Department of Cannabis Control	-	-	-
Department of Fish and Wildlife	7,783	9,084	-
Department of Pesticide Regulation	3,418	2,726	-
State Water Resources Control Board	10,097	10,728	-
Employment Development Department	3,633	3,630	-
Department of Tax and Fee Administration	12,425	9,347	-
State Controller's Office	-	-	-
Department of Finance	-	440	-
Statewide General Administration	2,897	9,519	14,419
Total Allocation 1	\$55,770	\$61,047	\$29,993
Allocation 2: Specified Allocations for Research and Other Programs			
Public University/Universities in California	10,000	10,000	10,000
California Highway Patrol	3,000	3,000	3,000
Governor's Office of Business and Economic Development	30,000	40,000	50,000
University of San Diego Center for Medicinal Cannabis Research	2,000	2,000	2,000
Total Allocation 2	\$45,000	\$55,000	\$65,000
Allocation 3: Percentage of Remaining Revenue Collection			
Youth Education Prevention, Early Intervention and Treatment Account	202,657	401,766	401,766
Environmental Restoration and Protection Account	67,552	133,922	133,922
State and Local Government Law Enforcement Account	67,552	133,922	133,922
Total Allocation 3	\$337,762	\$669,610	\$669,610
Based on prior year actual tax collection			
Total Expenditures	\$438,532	\$785,657	\$764,603
Balance of Tax Receipts	\$669,610	\$692,900	\$627,972

Note: Cannabis Tax Revenue includes an estimated reduction of \$15.8 million in 2022-23 related to equity retailer relief.

7600 California Department of Tax and Fee Administration - Continued**PROGRAM DESCRIPTIONS****6275025 - COUNTY ASSESSMENT STANDARDS PROGRAM**

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

6275050 - STATE-ASSESSED PROPERTY PROGRAM

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

6275075 - TIMBER TAX PROGRAM

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

6275100 - SALES AND USE TAX PROGRAM

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

6275125 - HAZARDOUS SUBSTANCES TAX PROGRAM

These programs provide revenue for the Hazardous Waste Control Account (HWCA) and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances (DTSC) to regulate hazardous waste in California. Generators of hazardous waste, hazardous waste facilities and certain business organizations, as identified by statute, are subject to the fees. The CDTFA administers the following fee programs in partnership with the DTSC: Disposal Fee (HWCA), Generator Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Facility Fee (HWCA), and Environmental Fee (TSCA).

6275150 - ALCOHOLIC BEVERAGE TAX PROGRAM

This program provides revenue for the Alcohol Beverage Control Fund. The CDTFA collects the excise tax imposed on the sale, distribution, or importation of alcoholic beverages in California. The BOE contracts with the CDTFA to provide Administrative services for this program.

6275175 - TIRE RECYCLING FEE PROGRAM

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

6275200 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

This program provides revenue for the Cigarette Tax Fund, Cigarette and Tobacco Products Surtax Fund, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that the excise tax imposed on all cigarette, and tobacco products are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting reporting errors, and promptly collecting amounts determined to be due and economically recoverable.

6275225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

This program provides revenue for the Cigarette and Tobacco Products Compliance Fund, which is used to implement, enforce, and administer the provisions of the California Cigarette and Tobacco Licensing Act of 2003. The Licensing Act required the CDTFA to establish a statewide licensure program to help stem the tide of untaxed distributions and illegal sales of cigarette

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and tobacco products and stamps. This program requires licensing of distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products.

6275250 - TRANSPORTATION FUND TAX PROGRAM

This program provides revenue for the Transportation Tax Fund. Allocations are made from the fund to the Aeronautics Account, Harbors and Watercraft Revolving Fund, Off-Highway Vehicle Trust Fund, Highway Users Tax Fund, and Department of Food and Agriculture Fund. The objective of this program is to ensure that the motor vehicle fuel, jet fuel, various use fuel, and diesel fuel taxes are administered equitably and effectively. Pursuant to the International Fuel Tax Agreement (IFTA), the CDTFA registers interstate truckers whose base state is California. Revenues from this program are used to construct and maintain public roads and mass transit systems, airports and waterways.

6275275 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

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

6275300 - INTEGRATED WASTE MANAGEMENT PROGRAM

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

6275325 - UNDERGROUND STORAGE TANK FEE PROGRAM

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

6275350 - OIL SPILL PREVENTION PROGRAM

This program provides revenue for the Oil Spill Prevention and Administration Fund. The Oil Spill Prevention and Administration (OSPA) fee provides funding for the Department of Fish and Wildlife, Office of Spill Prevention and Response, to implement oil spill prevention programs to implement, install, and maintain emergency programs, equipment, and facilities, to respond to, contain, and cleanup oil spills, and to fund the Oiled Wildlife Care Network. OSPA fees are collected on crude oil and petroleum products received at California refineries and marine terminals. Effective January 1, 2022, the OSPA fee is also collected on renewable fuel received at refineries, marine terminal, and renewable fuel receiving facilities, and on renewable fuel shipments from renewable fuel production facilities. The CDTFA administers the program in partnership with the Department of Fish and Wildlife.

6275375 - ENERGY RESOURCES SURCHARGE PROGRAM

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

6275400 - ANNUAL WATER RIGHTS FEE PROGRAM

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

6275425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Childhood Lead Poisoning Prevention Fund. The fee funds the Childhood Lead Poisoning Prevention Program, administered by the California Department of Public Health (CDPH), Childhood Lead Poisoning Prevention Branch, which include services such as health care referrals, environmental assessments, and educational activities necessary to reduce a child's exposure to lead and the consequences of the exposure. The CDTFA administers the Childhood Lead Poisoning Prevention Fee on behalf of the CDPH. The CDTFA collects an annual fee from architectural coatings

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distributors, motor vehicle fuel distributors, and facilities currently reporting releases of lead into ambient air in California. The fee is determined by the CDPH based on the fee payers' market share responsibility for environmental lead contamination.

6275450 - MARINE INVASIVE SPECIES PROGRAM

This program provides revenue for the Marine Invasive Species Control Fund. The fee provides funding to the California State Lands Commission (SLC) Marine Invasive Species Program established to prevent or minimize the introduction and spread of non-indigenous aquatic species into California waters. Owners or operators of qualifying vessels carrying, or capable of carrying, ballast water arriving in a California port from outside California are subject to the fee for each voyage. The CDTFA administers the program in partnership with the SLC.

6275500 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

This program provides revenue for the State Emergency Telephone Number Account. Revenue generated by this program funds the State's "911" emergency telephone system by administering a surcharge on customers for each service access line subscribed to and purchase of prepaid mobile telephony services at retail in California.

6275525 - E-WASTE RECYCLING FEE PROGRAM

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

6275550 - LUMBER FEE PROGRAM

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

6275575 - INSURANCE TAX PROGRAM

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

6275600 - NATURAL GAS SURCHARGE PROGRAM

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

6275650 - PREPAID MOBILE TELEPHONY SERVICES PROGRAM

Operative January 1, 2016, this program provides revenue for the Prepaid Mobile Telephony Services (MTS) Surcharge Fund and the Local Charges for the Prepaid MTS Fund. The revenue funds the State Emergency Telephone Number Account, universal service funds, and local funds. A surcharge is imposed on each consumer of prepaid mobile telephony services at the retail level. On November 15, 2018, the United States District Court, Northern District of California enjoined state agencies from enforcing the provisions of the Prepaid Mobile Telephony Services Surcharge Collection Act because it conflicts with federal law. Therefore, only the Local Charges are being administered.

6275700 - LEAD-ACID BATTERY RECYCLING FEE PROGRAM

This program provides revenue for the Lead-Acid Battery Cleanup Fund. The fee provides funding for investigation, site evaluation, cleanup, remediation, removal, monitoring, and other response actions at areas within California contaminated due to lead-acid battery recycling facility operations, as well as refund payments, loan repayments, and administrative costs. Lead-acid battery manufacturers' sales and California consumer purchases are subject to the lead-acid battery fees. The CDTFA administers the program in partnership with the California Department of Toxic Substances Control.

6275725 - CANNABIS TAXES PROGRAM

This program administers the cannabis excise tax and cannabis cultivation tax. The program provides revenue for the California Cannabis Tax Fund, the revenues from which carry out the purpose of the Medicinal and Adult-Use Cannabis Regulation and Safety Act (Act). The purpose of the Act is to establish a comprehensive system to control and regulate the cultivation, distribution, transport, storage, manufacturing, processing, and sale of all cannabis and cannabis products. The

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cannabis taxes provide funding for youth education and prevention programs, medical research, environmental mitigation efforts, law enforcement, and administration costs for numerous state agencies charged with licensing, regulating, and taxing the cultivation and sale of cannabis.

6275750 - ELECTRONIC CIGARETTE EXCISE TAX PROGRAM

This program collects tax revenues on the sales price of electronic cigarettes sold for use in California. All revenues, interest, and penalties, less refunds, collected from the tax are deposited into the California Electronic Cigarette Excise Tax Fund. The program ensures that all tax revenues are collected in an equitable and effective manner through accurate reporting of tax liability. This is accomplished by detecting and correcting errors in self-assessments, and promptly collecting amounts determined to be due and economically recoverable.

6275760 - COUNTY REVENUE PROPERTY TAX REIMBURSEMENT PROGRAM

This Program administers the County Revenue Property Tax Reimbursement Program that was created by the passage of Proposition 19 on the November 2020 ballot. CDTFA is responsible for determining each eligible local agency's aggregate gain or loss in property taxes every three years, based on the amounts reported by the counties. Counties with a negative gain are eligible to receive a reimbursement from the County Revenue Protection Fund. If the County Revenue Protection Fund is insufficient to reimburse all claims, CDTFA is required to allocate available funds based on each local agency's pro rata share. The CDTFA administers the program in partnership with the Franchise Tax Board.

6275775 - SMALL BUSINESS HIRING CREDIT PROGRAM

This Program administers the Small Business Hiring Credit Fund. The fund allows small business employers to receive a tax credit equal to \$1,000 for each net increase in qualified employees that can be applied against qualified sales, use, or income taxes. CDTFA administers the tentative credit reservation process and allocates the tax credit. The CDTFA administers the program in partnership with the Franchise Tax Board.

9900100 - ADMINISTRATION

This program provides leadership, legal, planning, policy, research, communication, internal audit, equal employment opportunity, and other essential services necessary to support the Department's programmatic goals and objectives. This support includes central administrative services in accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting. This program also provides administrative and personnel services for the BOE.

DETAILED EXPENDITURES BY PROGRAM

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
	PROGRAM REQUIREMENTS			
6275	ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION			
	State Operations:			
0001	General Fund	\$414,040	\$416,741	\$376,468
0004	Breast Cancer Fund	494	573	572
0022	State Emergency Telephone Number Account	1,230	1,778	1,783
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	31,982	35,204	34,317
0070	Occupational Lead Poisoning Prevention Account	853	1,030	1,032
0080	Childhood Lead Poisoning Prevention Fund	444	606	603
0230	Cigarette and Tobacco Products Surtax Fund	6,057	7,032	7,009
0320	Oil Spill Prevention and Administration Fund	292	366	361
0387	Integrated Waste Management Account, Integrated Waste Management Fund	516	647	641
0439	Underground Storage Tank Cleanup Fund	3,962	4,579	4,539
0465	Energy Resources Programs Account	310	363	354
0623	California Children and Families First Trust Fund	10,332	11,754	11,705
0890	Federal Trust Fund	44	200	201
0965	Timber Tax Fund	2,011	2,372	2,374
0995	Reimbursements	169,273	227,579	225,384
3015	Gas Consumption Surcharge Fund	954	1,114	1,039

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		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
3058	Water Rights Fund	552	680	679
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,021	5,334	5,329
3067	Cigarette and Tobacco Products Compliance Fund	9,887	12,063	12,079
3212	Timber Regulation and Forest Restoration Fund	919	1,331	1,330
3270	Local Charges for Prepaid Mobile Telephony Service Fund	618	512	497
3288	Cannabis Control Fund	-	-	9,750
3301	Lead-Acid Battery Cleanup Fund	2,013	1,695	1,617
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	931	1,331	1,148
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,609	4,437	4,453
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	12,530	9,347	-
3366	California Electronic Cigarette Excise Tax Fund	-	3,000	1,397
3378	Small Business Hiring Credit Fund	-100,000	-32,000	-
	Totals, State Operations	\$577,874	\$719,668	\$706,661
	SUBPROGRAM REQUIREMENTS			
6275025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$2,777	\$3,032	\$3,037
	Totals, State Operations	\$2,777	\$3,032	\$3,037
	SUBPROGRAM REQUIREMENTS			
6275050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$3,660	\$5,040	\$5,046
	Totals, State Operations	\$3,660	\$5,040	\$5,046
	SUBPROGRAM REQUIREMENTS			
6275075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	\$2,011	\$2,372	\$2,374
	Totals, State Operations	\$2,011	\$2,372	\$2,374
	SUBPROGRAM REQUIREMENTS			
6275100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$300,159	\$365,343	\$359,486
0995	Reimbursements	162,839	218,326	216,132
	Totals, State Operations	\$462,998	\$583,669	\$575,618
	SUBPROGRAM REQUIREMENTS			
6275125	Hazardous Substances Tax Program			
	State Operations:			
0995	Reimbursements	4,109	6,354	6,354
	Totals, State Operations	\$4,109	\$6,354	\$6,354
	SUBPROGRAM REQUIREMENTS			
6275150	Alcoholic Beverage Tax Program			
	State Operations:			
0001	General Fund	\$3,406	\$3,732	\$3,696
	Totals, State Operations	\$3,406	\$3,732	\$3,696
	SUBPROGRAM REQUIREMENTS			
6275175	Tire Recycling Fee Program			
	State Operations:			
0995	Reimbursements	1,918	2,306	2,304
	Totals, State Operations	\$1,918	\$2,306	\$2,304

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		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
	SUBPROGRAM REQUIREMENTS			
6275200	Cigarette and Tobacco Products Tax Program			
	State Operations:			
0001	General Fund	\$2,243	\$3,948	\$3,939
0004	Breast Cancer Fund	494	573	572
0230	Cigarette and Tobacco Products Surtax Fund	6,057	7,032	7,009
0623	California Children and Families First Trust Fund	10,332	11,754	11,705
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	931	1,331	1,148
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,609	4,437	4,453
	Totals, State Operations	\$23,666	\$29,075	\$28,826
	SUBPROGRAM REQUIREMENTS			
6275225	Cigarette and Tobacco Products Licensing Program			
	State Operations:			
3067	Cigarette and Tobacco Products Compliance Fund	9,887	12,063	12,079
	Totals, State Operations	\$9,887	\$12,063	\$12,079
	SUBPROGRAM REQUIREMENTS			
6275250	Transportation Fund Tax Program			
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$31,982	\$35,204	\$34,317
0890	Federal Trust Fund	44	200	201
	Totals, State Operations	\$32,026	\$35,404	\$34,518
	SUBPROGRAM REQUIREMENTS			
6275275	Occupational Lead Poisoning Prevention Fee Program			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	\$853	\$1,030	\$1,032
	Totals, State Operations	\$853	\$1,030	\$1,032
	SUBPROGRAM REQUIREMENTS			
6275300	Integrated Waste Management Program			
	State Operations:			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$516	\$647	\$641
	Totals, State Operations	\$516	\$647	\$641
	SUBPROGRAM REQUIREMENTS			
6275325	Underground Storage Tank Fee Program			
	State Operations:			
0439	Underground Storage Tank Cleanup Fund	\$3,962	\$4,579	\$4,539
	Totals, State Operations	\$3,962	\$4,579	\$4,539
	SUBPROGRAM REQUIREMENTS			
6275350	Oil Spill Prevention Program			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	\$292	\$366	\$361
	Totals, State Operations	\$292	\$366	\$361
	SUBPROGRAM REQUIREMENTS			
6275375	Energy Resources Surcharge Program			
	State Operations:			
0465	Energy Resources Programs Account	\$310	\$363	\$354
	Totals, State Operations	\$310	\$363	\$354
	SUBPROGRAM REQUIREMENTS			
6275400	Annual Water Rights Fee Program			
	State Operations:			
0001	General Fund	\$84	\$-	\$-

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7600 California Department of Tax and Fee Administration - Continued

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
3058	Water Rights Fund	552	680	679
	Totals, State Operations	\$636	\$680	\$679
	SUBPROGRAM REQUIREMENTS			
6275425	Childhood Lead Poisoning Prevention Fee Program			
	State Operations:			
0080	Childhood Lead Poisoning Prevention Fund	\$444	\$606	\$603
	Totals, State Operations	\$444	\$606	\$603
	SUBPROGRAM REQUIREMENTS			
6275450	Marine Invasive Species Program			
	State Operations:			
0995	Reimbursements	407	593	594
	Totals, State Operations	\$407	\$593	\$594
	SUBPROGRAM REQUIREMENTS			
6275475	Fire Prevention Fee Program			
	State Operations:			
0001	General Fund	\$309	\$-	\$-
	Totals, State Operations	\$309	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6275500	Emergency Telephone Users Surcharge Program			
	State Operations:			
0022	State Emergency Telephone Number Account	\$1,230	\$1,778	\$1,783
	Totals, State Operations	\$1,230	\$1,778	\$1,783
	SUBPROGRAM REQUIREMENTS			
6275525	E-Waste Recycling Fee Program			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$4,021	\$5,334	\$5,329
	Totals, State Operations	\$4,021	\$5,334	\$5,329
	SUBPROGRAM REQUIREMENTS			
6275550	Lumber Fee Program			
	State Operations:			
3212	Timber Regulation and Forest Restoration Fund	\$919	\$1,331	\$1,330
	Totals, State Operations	\$919	\$1,331	\$1,330
	SUBPROGRAM REQUIREMENTS			
6275575	Insurance Tax Program			
	State Operations:			
0001	General Fund	\$1,402	\$1,338	\$1,089
	Totals, State Operations	\$1,402	\$1,338	\$1,089
	SUBPROGRAM REQUIREMENTS			
6275600	Natural Gas Surcharge Program			
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$954	\$1,114	\$1,039
	Totals, State Operations	\$954	\$1,114	\$1,039
	SUBPROGRAM REQUIREMENTS			
6275650	Prepaid Mobile Telephony Program			
	State Operations:			
3270	Local Charges for Prepaid Mobile Telephony Service Fund	\$618	\$512	\$497
	Totals, State Operations	\$618	\$512	\$497
	SUBPROGRAM REQUIREMENTS			
6275700	Lead-Acid Battery Cleanup Fee Program			
	State Operations:			

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7600 California Department of Tax and Fee Administration - Continued

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
3301	Lead-Acid Battery Cleanup Fund	\$2,013	\$1,695	\$1,617
	Totals, State Operations	\$2,013	\$1,695	\$1,617
	SUBPROGRAM REQUIREMENTS			
6275725	Cannabis Taxes Program			
	State Operations:			
3288	Cannabis Control Fund	\$-	\$ -	\$9,750
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	12,530	9,347	-
	Totals, State Operations	\$12,530	\$9,347	\$9,750
	SUBPROGRAM REQUIREMENTS			
6275750	Electronic Cigarette Excise Tax Program			
	State Operations:			
3366	California Electronic Cigarette Excise Tax Fund	\$-	\$3,000	\$1,397
	Totals, State Operations	\$-	\$3,000	\$1,397
	SUBPROGRAM REQUIREMENTS			
6275760	County Revenue Property Tax Reimbursement Program			
	State Operations:			
0001	General Fund	\$-	\$1,769	\$134
	Totals, State Operations	\$-	\$1,769	\$134
	SUBPROGRAM REQUIREMENTS			
6275775	Small Business Hiring Credit Program			
	State Operations:			
0001	General Fund	\$100,000	\$32,539	\$41
3378	Small Business Hiring Credit Fund	-100,000	-32,000	-
	Totals, State Operations	\$-	\$539	\$41
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0995	Reimbursements	-	417	417
	Totals, State Operations	\$-	\$417	\$417
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$-	\$65,508	\$65,508
0995	Reimbursements	-	417	417
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	23	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	376	374	372
	Totals, State Operations	\$376	\$66,322	\$66,297
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	\$-	-\$65,508	-\$65,508
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	-23	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-376	-374	-372
	Totals, State Operations	-\$376	-\$65,905	-\$65,880
	TOTALS, EXPENDITURES			
	State Operations	577,874	720,085	707,078
	Totals, Expenditures	\$577,874	\$720,085	\$707,078

EXPENDITURES BY CATEGORY

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7600 California Department of Tax and Fee Administration - Continued

1 State Operations	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES						
Baseline Positions	3,987.0	3,986.1	3,986.1	\$279,846	\$333,926	\$333,002
Authorized Positions, Salaries, and Wages Realignment	-	562.1	562.1	-	18,030	25,597
Other Adjustments	-	-	9.5	28,610	16,180	17,265
Net Totals, Salaries and Wages	3,987.0	4,548.2	4,557.7	\$308,456	\$368,136	\$375,864
Staff Benefits	-	-	-	139,770	193,869	193,038
Totals, Personal Services	3,987.0	4,548.2	4,557.7	\$448,226	\$562,005	\$568,902
OPERATING EXPENSES AND EQUIPMENT				\$129,648	\$158,080	\$138,176
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$577,874	\$720,085	\$707,078

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$312,412	\$372,358	\$376,468
Allocation for Employee Compensation	-	9,508	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	4,707	-
Allocation for Telework Stipend	-	155	-
Section 3.60 Pension Contribution Adjustment	-	-185	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-1,801	-
011 Budget Act appropriation (transfer to the Small Business Hiring Credit Fund)	100,000	32,000	-
Prior Year Balances Available:			
Item 7600-001-0001, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	1,628	-	-
Totals Available	\$414,040	\$416,741	\$376,468
TOTALS, EXPENDITURES	\$414,040	\$416,741	\$376,468
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$492	\$641	\$572
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-71	-
Prior Year Balances Available:			
Item 7600-001-0004, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	2	-	-
Totals Available	\$494	\$573	\$572
TOTALS, EXPENDITURES	\$494	\$573	\$572
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,223	\$1,755	\$1,783
Allocation for Employee Compensation	-	21	-
Allocation for Staff Benefits	-	10	-
Allocation for Telework Stipend	-	1	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-8	-
Prior Year Balances Available:			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Item 7600-001-0022, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	7	-	-
Totals Available	\$1,230	\$1,778	\$1,783
TOTALS, EXPENDITURES	\$1,230	\$1,778	\$1,783
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$31,430	\$34,212	\$34,317
Allocation for Employee Compensation	-	803	-
Allocation for Staff Benefits	-	398	-
Allocation for Telework Stipend	-	12	-
Section 3.60 Pension Contribution Adjustment	-	-27	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-194	-
Prior Year Balances Available:			
Item 7600-001-0061, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	552	-	-
Totals Available	\$31,982	\$35,204	\$34,317
TOTALS, EXPENDITURES	\$31,982	\$35,204	\$34,317
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$853	\$999	\$1,032
Allocation for Employee Compensation	-	22	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-1	-
Totals Available	\$853	\$1,030	\$1,032
TOTALS, EXPENDITURES	\$853	\$1,030	\$1,032
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$442	\$594	\$603
Allocation for Employee Compensation	-	9	-
Allocation for Staff Benefits	-	5	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-2	-
Prior Year Balances Available:			
Item 7600-001-0080, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	2	-	-
Totals Available	\$444	\$606	\$603
TOTALS, EXPENDITURES	\$444	\$606	\$603
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,034	\$7,873	\$7,009
Allocation for Employee Compensation	-	31	-
Allocation for Staff Benefits	-	15	-
Allocation for Telework Stipend	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-3	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-886	-
Prior Year Balances Available:			
Item 7600-001-0230, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	23	-	-
Totals Available	\$6,057	\$7,032	\$7,009
TOTALS, EXPENDITURES	\$6,057	\$7,032	\$7,009
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
001 Budget Act appropriation	\$287	\$359	\$361
Allocation for Employee Compensation	-	6	-
Allocation for Staff Benefits	-	3	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-2	-
Prior Year Balances Available:			
Item 7600-001-0320, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	5	-	-
Totals Available	\$292	\$366	\$361
TOTALS, EXPENDITURES	\$292	\$366	\$361
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$511	\$632	\$641
Allocation for Employee Compensation	-	12	-
Allocation for Staff Benefits	-	6	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-3	-
Prior Year Balances Available:			
Item 7600-001-0387, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	5	-	-
Totals Available	\$516	\$647	\$641
TOTALS, EXPENDITURES	\$516	\$647	\$641
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,939	\$4,450	\$4,539
Allocation for Employee Compensation	-	101	-
Allocation for Staff Benefits	-	50	-
Allocation for Telework Stipend	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-3	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-21	-
Prior Year Balances Available:			
Item 7600-001-0439, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	23	-	-
Totals Available	\$3,962	\$4,579	\$4,539
TOTALS, EXPENDITURES	\$3,962	\$4,579	\$4,539
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$303	\$355	\$354
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	3	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-2	-
Prior Year Balances Available:			
Item 7600-001-0465, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	7	-	-
Totals Available	\$310	\$363	\$354
TOTALS, EXPENDITURES	\$310	\$363	\$354
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,286	\$13,426	\$11,705
Allocation for Employee Compensation	-	63	-
Allocation for Staff Benefits	-	32	-
Allocation for Telework Stipend	-	3	-
Section 3.60 Pension Contribution Adjustment	-	-5	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-1,765	-

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Prior Year Balances Available:			
Item 7600-001-0623, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	46	-	-
Totals Available	\$10,332	\$11,754	\$11,705
TOTALS, EXPENDITURES	\$10,332	\$11,754	\$11,705
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$44	\$252	\$201
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-50	-
Totals Available	\$44	\$200	\$201
TOTALS, EXPENDITURES	\$44	\$200	\$201
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,010	\$2,358	\$2,374
Allocation for Employee Compensation	-	48	-
Allocation for Staff Benefits	-	24	-
Allocation for Telework Stipend	-	1	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-57	-
Prior Year Balances Available:			
Item 7600-001-0965, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	1	-	-
Totals Available	\$2,011	\$2,372	\$2,374
TOTALS, EXPENDITURES	\$2,011	\$2,372	\$2,374
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$169,273	\$227,996	\$225,801
TOTALS, EXPENDITURES	\$169,273	\$227,996	\$225,801
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$924	\$1,096	\$1,039
Allocation for Employee Compensation	-	17	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-6	-
Prior Year Balances Available:			
Item 7600-001-3015, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	30	-	-
Totals Available	\$954	\$1,114	\$1,039
TOTALS, EXPENDITURES	\$954	\$1,114	\$1,039
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$550	\$624	\$679
Allocation for Employee Compensation	-	38	-
Allocation for Staff Benefits	-	19	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-1	-
Prior Year Balances Available:			
Item 7600-001-3058, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	2	-	-
Totals Available	\$552	\$680	\$679
TOTALS, EXPENDITURES	\$552	\$680	\$679

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,015	\$5,433	\$5,329
Allocation for Employee Compensation	-	60	-
Allocation for Staff Benefits	-	29	-
Allocation for Telework Stipend	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-3	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-187	-
Prior Year Balances Available:			
Item 7600-001-3065, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	6	-	-
Totals Available	\$4,021	\$5,334	\$5,329
TOTALS, EXPENDITURES	\$4,021	\$5,334	\$5,329
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,886	\$11,737	\$12,079
Allocation for Employee Compensation	-	254	-
Allocation for Staff Benefits	-	126	-
Allocation for Telework Stipend	-	5	-
Section 3.60 Pension Contribution Adjustment	-	-8	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-51	-
Prior Year Balances Available:			
Item 7600-001-3067, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	1	-	-
Totals Available	\$9,887	\$12,063	\$12,079
TOTALS, EXPENDITURES	\$9,887	\$12,063	\$12,079
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$915	\$1,329	\$1,330
Allocation for Employee Compensation	-	13	-
Allocation for Staff Benefits	-	6	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-17	-
Prior Year Balances Available:			
Item 7600-001-3212, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	4	-	-
Totals Available	\$919	\$1,331	\$1,330
TOTALS, EXPENDITURES	\$919	\$1,331	\$1,330
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$613	\$496	\$497
Allocation for Employee Compensation	-	15	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-6	-
Prior Year Balances Available:			
Item 7600-001-3270, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	5	-	-
Totals Available	\$618	\$512	\$497
TOTALS, EXPENDITURES	\$618	\$512	\$497
3288 Cannabis Control Fund			
APPROPRIATIONS			
002 Budget Act appropriation	-	-	\$9,750

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
TOTALS, EXPENDITURES	-	-	\$9,750
3301 Lead-Acid Battery Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,013	\$1,654	\$1,617
Allocation for Employee Compensation	-	30	-
Allocation for Staff Benefits	-	15	-
Allocation for Telework Stipend	-	1	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-4	-
Totals Available	\$2,013	\$1,695	\$1,617
TOTALS, EXPENDITURES	\$2,013	\$1,695	\$1,617
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	\$931	\$1,246	\$1,148
Allocation for Employee Compensation	-	57	-
Allocation for Staff Benefits	-	28	-
Totals Available	\$931	\$1,331	\$1,148
TOTALS, EXPENDITURES	\$931	\$1,331	\$1,148
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(e)(2) and (f)	\$3,609	\$4,150	\$4,453
Allocation for Employee Compensation	-	192	-
Allocation for Staff Benefits	-	95	-
Allocation for Telework Stipend	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Totals Available	\$3,609	\$4,437	\$4,453
TOTALS, EXPENDITURES	\$3,609	\$4,437	\$4,453
3333 Cannabis Tax Fund - Department of Tax and Fee Administration			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	\$12,530	\$9,104	-
Allocation for Employee Compensation	-	218	-
Allocation for Staff Benefits	-	108	-
Section 3.60 Pension Contribution Adjustment	-	-7	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-76	-
Totals Available	\$12,530	\$9,347	-
TOTALS, EXPENDITURES	\$12,530	\$9,347	-
3366 California Electronic Cigarette Excise Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,397
Hope Act: California Electronic Cigarette Excise Tax Current Year Expenditures	-	3,000	-
TOTALS, EXPENDITURES	-	\$3,000	\$1,397
3378 Small Business Hiring Credit Fund			
Less funding provided by the General Fund	-100,000	-32,000	-
NET TOTALS, EXPENDITURES	-\$100,000	-\$32,000	-
Total Expenditures, All Funds, (State Operations)	\$577,874	\$720,085	\$707,078

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7600 California Department of Tax and Fee Administration - Continued**FUND CONDITION STATEMENTS**

	2020-21*	2021-22*	2022-23*
0965 Timber Tax Fund^N			
BEGINNING BALANCE	\$1,771	\$2,734	-\$1
Prior Year Adjustments	2,847	-	-
Adjusted Beginning Balance	\$4,618	\$2,734	-\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	8,793	6,938	5,898
4173500 Settlements and Judgments - Other	5	-	-
Total Revenues, Transfers, and Other Adjustments	\$8,798	\$6,938	\$5,898
Total Resources	\$13,416	\$9,672	\$5,897
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,011	2,372	2,374
9350 Shared Revenues (Local Assistance)	8,559	7,050	3,352
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	112	251	172
Total Expenditures and Expenditure Adjustments	\$10,682	\$9,673	\$5,898
FUND BALANCE	\$2,734	-\$1	-\$1
Reserve for economic uncertainties	2,734	-1	-1
3067 Cigarette and Tobacco Products Compliance Fund^S			
BEGINNING BALANCE	\$11,392	\$10,571	\$7,412
Prior Year Adjustments	17	-	-
Adjusted Beginning Balance	\$11,409	\$10,571	\$7,412
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	10,397	10,600	10,600
4163000 Investment Income - Surplus Money Investments	71	-	-
4171000 Cost Recoveries - Delinquent Receivables	43	-	-
4171100 Cost Recoveries - Other	-	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	15	15
4173500 Settlements and Judgments - Other	37	-	-
Transfers and Other Adjustments			
Loan from the Cigarette and Tobacco Products Compliance Fund (3067) to General Fund (0001) per CS 3.92 Budget Act of 2020	695	-	-
Loan from the Cigarette and Tobacco Products Compliance Fund (3067) to General Fund (0001) per CS 3.92, Budget Act of 2020	-695	-	-
Total Revenues, Transfers, and Other Adjustments	\$10,548	\$10,618	\$10,618
Total Resources	\$21,957	\$21,189	\$18,030
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	9,887	12,063	12,079
9892 Supplemental Pension Payments (State Operations)	347	347	347
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,152	1,367	777
Total Expenditures and Expenditure Adjustments	\$11,386	\$13,777	\$13,203
FUND BALANCE	\$10,571	\$7,412	\$4,827
Reserve for economic uncertainties	10,571	7,412	4,827
3251 Prepaid Mobile Telephony Services Surcharge Fund^S			
BEGINNING BALANCE	\$1	\$1	\$1
Adjusted Beginning Balance	\$1	\$1	\$1
Total Resources	\$1	\$1	\$1
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1

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7600 California Department of Tax and Fee Administration - Continued

	2020-21*	2021-22*	2022-23*
3270 Local Charges for Prepaid Mobile Telephony Service Fund^s			
BEGINNING BALANCE	-\$656	\$1,029	-
Prior Year Adjustments	797	-	-
Adjusted Beginning Balance	\$141	\$1,029	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	2,377	1,164	\$1,164
4173500 Settlements and Judgments - Other	2	-	-
Transfers and Other Adjustments			
Loan from the Local Charges for Prepaid Telephony Service Fund (3270) to General Fund (0001) per CS 3.92 Budget Act of 2020	42	-	-
Loan from the Local Charges for Prepaid Telephony Service Fund (3270) to General Fund (0001) per CS 3.92, Budget Act of 2020	-42	-	-
Revenue Transfer from Local Charges for Prepaid Mobile Telephony Services Fund (3270) to Prepaid Mobile Telephony Services Surcharge Fund (3251) per Revenue and Taxation Code 42010 & 42023(a)	-281	-	-
Total Revenues, Transfers, and Other Adjustments	\$2,098	\$1,164	\$1,164
Total Resources	\$2,239	\$2,193	\$1,164
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	618	512	497
9350 Shared Revenues (Local Assistance)	592	1,578	619
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	103	48
Total Expenditures and Expenditure Adjustments	\$1,210	\$2,193	\$1,164
FUND BALANCE	\$1,029	-	-
Reserve for economic uncertainties	1,029	-	-
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund^s			
BEGINNING BALANCE	\$7,929	\$7,222	\$11,083
Prior Year Adjustments	-1,729	-	-
Adjusted Beginning Balance	\$6,200	\$7,222	\$11,083
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4173500 Settlements and Judgments - Other	14	-	-
Transfers and Other Adjustments			
Revenue Transfer From the California Healthcare Research and Prevention Tobacco Tax Fund (3304) to the Department of Tax and Fee Administration Tobacco Law Enforcement Fund (3319) per Revenue and Taxation Code Section 30130.57(e)(2)	5,458	5,082	4,323
Revenue Transfer from Tobacco Law Enforcement Account Fund (3308) to the Department of Tax and Fee Administration Tobacco Law Enforcement Account (3319) per Revenue and Taxation Code 30130.57(e)(2)	-	5,081	-
Total Revenues, Transfers, and Other Adjustments	\$5,472	\$10,163	\$4,323
Total Resources	\$11,672	\$17,385	\$15,406
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	3,609	4,437	4,453
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	841	1,865	67
Total Expenditures and Expenditure Adjustments	\$4,450	\$6,302	\$4,520
FUND BALANCE	\$7,222	\$11,083	\$10,886
Reserve for economic uncertainties	7,222	11,083	10,886
3333 Cannabis Tax Fund - Department of Tax and Fee Administration^s			
BEGINNING BALANCE	\$3,170	\$1,591	\$230
Prior Year Adjustments	-1,490	-	-
Adjusted Beginning Balance	\$1,680	\$1,591	\$230

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7600 California Department of Tax and Fee Administration - Continued

	2020-21*	2021-22*	2022-23*
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4173500 Settlements and Judgments - Other	16	-	-
Transfers and Other Adjustments			
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per Revenue and Taxation Code Section 34019(a)(1)	12,425	9,347	9,750
Total Revenues, Transfers, and Other Adjustments	\$12,441	\$9,347	\$9,750
Total Resources	\$14,121	\$10,938	\$9,980
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	12,530	9,347	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	1,361	-
Total Expenditures and Expenditure Adjustments	\$12,530	\$10,708	-
FUND BALANCE	\$1,591	\$230	\$9,980
Reserve for economic uncertainties	1,591	230	9,980
3366 California Electronic Cigarette Excise Tax Fund^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	-	-	31,883
Transfers and Other Adjustments			
Loan from General Fund (0001) to Electronic Cigarette Excise Tax Fund (3366) per Chapter 489 of the Statutes of 2021 (SB 395)	-	3,000	-
SB 395 Electronic Cigarette Tax - HCAI Health Professions	-	-	-1,374
SB 395 Electronic Cigarette Tax - Prop 10	-	-	-3,298
SB 395 Electronic Cigarette Tax - Prop 56	-	-	-24,916
SB 395 Electronic Cigarette Tax - Prop 56 GB Reversal	-	-	11,724
SB 395 Electronic Cigarette Tax - Prop 99	-	-	-4,947
SB 395 Electronic Cigarette Tax - Small Rural Hospitals	-	-	-2,748
SB 395 Electronic Cigarette Tax - UC Med Edu	-	-	-1,923
Loan from General Fund (0001) to Electronic Cigarette Excise Tax Fund (3366) per Chapter 489 of the Statutes of 2021 (SB 395)	-	-	-3,000
Total Revenues, Transfers, and Other Adjustments	-	\$3,000	\$1,401
Total Resources	-	\$3,000	\$1,401
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	-	3,000	1,397
Total Expenditures and Expenditure Adjustments	-	\$3,000	\$1,397
FUND BALANCE	-	-	\$4
Reserve for economic uncertainties	-	-	4
3378 Small Business Hiring Credit Fund^s			
BEGINNING BALANCE	-	\$100,000	\$132,000
Adjusted Beginning Balance	-	\$100,000	\$132,000
Total Resources	-	\$100,000	\$132,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by the General Fund (State Operations)	-\$100,000	-32,000	-
Total Expenditures and Expenditure Adjustments	-\$100,000	-\$32,000	-
FUND BALANCE	\$100,000	\$132,000	\$132,000
Reserve for economic uncertainties	100,000	132,000	132,000

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7600 California Department of Tax and Fee Administration - Continued**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	3,987.0	3,986.1	3,986.1	\$279,846	\$333,926	\$333,002
Authorized Positions, Salaries, and Wages Realignment	-	562.1	562.1	-	18,030	25,597
Salary and Other Adjustments	-	-	-	28,610	16,180	15,935
Workload and Administrative Adjustments						
Cannabis Taxes Program - Additional Auditors						
Bus Taxes Spec I	-	-	3.0	-	-	278
Bus Taxes Spec II	-	-	1.0	-	-	99
Bus Taxes Spec III	-	-	-	-	-	44
Hope Act: California Electronic Cigarette Excise Tax (SB 395)						
Accounting Administrator I (Spec)	-	-	1.0	-	-	80
Assoc Tax Auditor	-	-	0.5	-	-	41
Bus Taxes Rep (Limited Term 06-30-2023)	-	-	3.0	-	-	183
Bus Taxes Spec I (Limited Term 09-30-2023)	-	-	1.0	-	-	93
Overtime	-	-	-	-	-	512
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	9.5	\$-	\$-	\$1,330
Totals, Adjustments	-	562.1	571.6	\$28,610	\$34,210	\$42,862
TOTALS, SALARIES AND WAGES	3,987.0	4,548.2	4,557.7	\$308,456	\$368,136	\$375,864

7730 Franchise Tax Board

The Franchise Tax Board (FTB) is responsible for collecting personal income tax and corporation tax revenue; operating various collection programs; and conducting field audits for the Fair Political Practices Commission.

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6280	Tax Programs	5,385.8	6,061.3	6,231.7	\$790,772	\$1,022,485	\$1,177,492
6285	Political Reform Audit	10.1	13.0	13.0	1,383	2,271	-
6290	Department of Motor Vehicles Collections Program	58.7	81.1	81.1	8,055	10,298	10,435
6295	Court Collection Program	85.5	101.2	101.2	11,173	14,017	14,186
6300	Legal Services Program	-	-	-	2,480	5,077	5,077
6305	Contract Work	68.1	62.2	62.2	9,828	13,574	13,598
6316	Golden State Stimulus Emergency Fund 2.0	-	-	-	-	8,100,000	-
6317	Better for Families Rebate	-	-	-	-	9,500,000	-
9900100	Administration	310.1	307.6	313.6	33,694	38,212	39,396
9900200	Administration - Distributed	-	-	-	-33,694	-38,212	-39,396
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		5,918.3	6,626.4	6,802.8	\$823,691	\$18,667,722	\$1,220,788
FUNDING					2020-21*	2021-22*	2022-23*
0001	General Fund				\$794,271	\$17,229,364	\$1,182,100

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7730 Franchise Tax Board - Continued

FUNDING	2020-21*	2021-22*	2022-23*
0044 Motor Vehicle Account, State Transportation Fund	2,799	3,574	3,620
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	5,256	6,724	6,815
0122 Emergency Food Assistance Program Fund	6	6	6
0167 Delinquent Tax Collection Fund	-	-404	-404
0200 Fish and Game Preservation Fund	13	13	13
0242 Court Collection Account	11,173	14,017	14,186
0823 California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886 California Seniors Special Fund	3	4	4
0942 Special Deposit Fund	235	740	740
0945 California Breast Cancer Research Fund	7	7	7
0974 California Peace Officer Memorial Foundation Fund	3	5	5
0979 California Firefighters Memorial Fund	6	7	7
0995 Reimbursements	9,828	13,574	13,598
3379 Golden State Stimulus Emergency Fund	-	1,400,000	-
8047 California Sea Otter Fund	6	6	6
8054 California Cancer Research Fund	6	6	6
8075 School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076 State Parks Protection Fund	14	14	14
8085 Keep Arts in Schools Fund	6	6	6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097 Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8118 Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	1	-	-
8121 Schools Not Prisons Voluntary Tax Contribution Fund	6	6	6
8122 National Alliance on Mental Illness California Voluntary Tax Contribution Fund	2	-	-
8124 Suicide Prevention Voluntary Contribution Fund	6	6	6
8814 Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6
TOTALS, EXPENDITURES, ALL FUNDS	\$823,691	\$18,667,722	\$1,220,788

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Government Code section 15700.

PROGRAM AUTHORITY**6280-Tax Programs:**

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

6285-Political Reform Audit:

Government Code sections 90000-90007.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code sections 19280-19283.

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7730 Franchise Tax Board - Continued

MAJOR PROGRAM CHANGES

- The Better for Families Act – The Budget includes \$9.5 billion General Fund in direct tax refund payments through the Better for Families Act. The Budget also includes one-time resources of \$59.4 million General Fund and 130 positions for administration of the Better for Families Act.
- California Earned Income Tax Credit (CalEITC) and Volunteer Income Tax Assistance Program (VITA) Outreach - The Budget includes \$10.5 million General Fund for contracts with community based organizations to provide outreach for the CalEITC and VITA.
- Legal Workload for Tax Appeals—The Budget includes \$4.6 million General Fund and 16 positions ongoing to address the increased volume and complexity in tax appeals, protests, and litigation workload.
- Young Child Tax Credit Expansion—The Budget includes \$4.3 million General Fund and 14.5 positions for administrative costs to expand the Young Child Tax Credit to households with zero income.
- Foster Youth Tax Credit—The Budget includes \$2.9 million General Fund and 4.5 positions ongoing to administer the Foster Youth Tax Credit (FYTC).
- Litigation Costs—The Budget includes \$2 million to augment the FTB's litigation budget for California Department of Justice costs related to tax refund lawsuits.
- CalEITC Outreach—The Budget includes \$1.8 million General Fund and 11.5 positions ongoing for administrative costs associated with CalEITC outreach.
- VITA Expansion—The Budget includes \$1.2 million General Fund and 5 positions for administrative costs associated with the VITA.

DETAILED BUDGET ADJUSTMENTS

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Enterprise Data to Revenue Project 2	\$-	\$-	-	\$151,106	\$-	61.5
• Increase to Ongoing CalEITC and VITA Outreach Funding	-	-	-	10,500	-	-
• Enterprise Storage and Fiber Channel Switch Refresh	-	-	-	6,754	4	-
• Legal Workload Growth	-	-	-	4,638	-	16.0
• Young Child Tax Credit Zero Income	-	-	-	4,342	-	14.5
• Identity Proofing and Online Fraud Detection	-	-	-	3,446	88	18.0
• Foster Youth Tax Credit	-	-	-	2,904	-	4.5
• Increasing Litigation Costs	-	-	-	2,000	-	-
• California Earned Income Tax Credit-Outreach	-	-	-	1,800	-	11.5
• Microsoft Licensing Agreement (MELA)	-	-	-	1,440	60	-
• VITA Expansion	-	-	-	1,217	-	5.0
• Network Infrastructure Refresh	-	-	-	1,005	42	-
• FISCAL Staffing Increase	-	-	-	856	32	6.0
• Section 41 Workload Expansion	-	-	-	657	-	4.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$192,665	\$226	141.0
Other Workload Budget Adjustments						
• Better for Families Rebates	9,500,000	-	-	-	-	-
• Other Post-Employment Benefit Adjustments	-4	-	-	-4	-	-
• Section 4.05 Ongoing Expenditure Reduction Adjustment	-3,536	-418	-11.2	-3,536	-418	-11.2
• Legislation with an Appropriation	-	-	-	60,053	-	135.5
• Salary Adjustments	21,359	649	-	21,201	642	-

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7730 Franchise Tax Board - Continued

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Benefit Adjustments	10,409	319	-	12,234	381	-
• Miscellaneous Baseline Adjustments	-1,397,824	1,400,000	-	9,950	50	-
• Carryover/Reappropriation	-6,600	-	-	5,000	-	-
• Authorized Positions, Salaries, and Wages Realignment	-	-	558.9	-	-	558.9
• Retirement Rate Adjustments	-796	-21	-	-794	-21	-
Totals, Other Workload Budget Adjustments	\$8,123,008	\$1,400,529	547.7	\$104,104	\$634	683.2
Totals, Workload Budget Adjustments	\$8,123,008	\$1,400,529	547.7	\$296,769	\$860	824.2
Totals, Budget Adjustments	\$8,123,008	\$1,400,529	547.7	\$296,769	\$860	824.2

PROGRAM DESCRIPTIONS**6280 - TAX PROGRAMS**

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

6285 - POLITICAL REFORM AUDIT

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

6290 - DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM

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

6295 - COURT COLLECTION PROGRAM

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

6300 - LEGAL SERVICES PROGRAM

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

6305 - CONTRACT WORK

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

9900100 - ADMINISTRATION

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

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7730 Franchise Tax Board - Continued**DETAILED EXPENDITURES BY PROGRAM**

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
	PROGRAM REQUIREMENTS			
6280	TAX PROGRAMS			
	State Operations:			
0001	General Fund	\$790,408	\$1,022,016	\$1,177,023
0122	Emergency Food Assistance Program Fund	6	6	6
0167	Delinquent Tax Collection Fund	-	-404	-404
0200	Fish and Game Preservation Fund	13	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	3	4	4
0942	Special Deposit Fund	235	740	740
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	6	7	7
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	14	14	14
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8118	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	1	-	-
8121	Schools Not Prisons Voluntary Tax Contribution Fund	6	6	6
8122	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	2	-	-
8124	Suicide Prevention Voluntary Contribution Fund	6	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6
	Totals, State Operations	\$790,772	\$1,022,485	\$1,177,492
	SUBPROGRAM REQUIREMENTS			
6280010	Personal Income Tax			
	State Operations:			
0001	General Fund	\$524,610	\$650,280	\$758,117
0122	Emergency Food Assistance Program Fund	6	6	6
0167	Delinquent Tax Collection Fund	-	-404	-404
0200	Fish and Game Preservation Fund	13	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	3	4	4
0942	Special Deposit Fund	235	740	740
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	6	7	7
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	14	14	14
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6

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7730 Franchise Tax Board - Continued

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8118	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	1	-	-
8121	Schools Not Prisons Voluntary Tax Contribution Fund	6	6	6
8122	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	2	-	-
8124	Suicide Prevention Voluntary Contribution Fund	6	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6
	Totals, State Operations	\$524,974	\$650,749	\$758,586
	SUBPROGRAM REQUIREMENTS			
6280019	Corporation Tax			
	State Operations:			
0001	General Fund	\$245,287	\$336,384	\$371,372
	Totals, State Operations	\$245,287	\$336,384	\$371,372
	SUBPROGRAM REQUIREMENTS			
6280025	Earned Income Tax Credit			
	State Operations:			
0001	General Fund	\$20,501	\$35,294	\$47,476
	Totals, State Operations	\$20,501	\$35,294	\$47,476
	SUBPROGRAM REQUIREMENTS			
6280028	Non-Admitted Insurance Tax			
	State Operations:			
0001	General Fund	\$10	\$58	\$58
	Totals, State Operations	\$10	\$58	\$58
	PROGRAM REQUIREMENTS			
6285	POLITICAL REFORM AUDIT			
	State Operations:			
0001	General Fund	\$1,383	\$2,271	\$-
	Totals, State Operations	\$1,383	\$2,271	\$-
	PROGRAM REQUIREMENTS			
6290	DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM			
	State Operations:			
0044	Motor Vehicle Account, State Transportation Fund	\$2,799	\$3,574	\$3,620
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	5,256	6,724	6,815
	Totals, State Operations	\$8,055	\$10,298	\$10,435
	PROGRAM REQUIREMENTS			
6295	COURT COLLECTION PROGRAM			
	State Operations:			
0242	Court Collection Account	\$11,173	\$14,017	\$14,186
	Totals, State Operations	\$11,173	\$14,017	\$14,186
	PROGRAM REQUIREMENTS			
6300	LEGAL SERVICES PROGRAM			
	State Operations:			
0001	General Fund	\$2,480	\$5,077	\$5,077
	Totals, State Operations	\$2,480	\$5,077	\$5,077
	PROGRAM REQUIREMENTS			
6305	CONTRACT WORK			
	State Operations:			
0995	Reimbursements	9,828	13,574	13,598
	Totals, State Operations	\$9,828	\$13,574	\$13,598
	PROGRAM REQUIREMENTS			

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7730 Franchise Tax Board - Continued

		2020-21*	2021-22*	2022-23*
6316	GOLDEN STATE STIMULUS EMERGENCY FUND 2.0			
	State Operations:			
0001	General Fund	\$-	\$6,700,000	\$-
3379	Golden State Stimulus Emergency Fund	-	1,400,000	-
	Totals, State Operations	\$-	\$8,100,000	\$-
	PROGRAM REQUIREMENTS			
6317	BETTER FOR FAMILIES REBATE			
	State Operations:			
0001	General Fund	\$-	\$9,500,000	\$-
	Totals, State Operations	\$-	\$9,500,000	\$-
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$33,694	\$38,212	\$39,396
	Totals, State Operations	\$33,694	\$38,212	\$39,396
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$33,694	-\$38,212	-\$39,396
	Totals, State Operations	-\$33,694	-\$38,212	-\$39,396
	TOTALS, EXPENDITURES			
	State Operations	823,691	18,667,722	1,220,788
	Totals, Expenditures	\$823,691	\$18,667,722	\$1,220,788

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES						
Baseline Positions	5,795.5	6,078.7	5,978.6	\$459,864	\$502,355	\$497,304
Authorized Positions, Salaries, and Wages Realignment	-	558.9	558.9	-	-11,479	-2,221
Other Adjustments	122.8	-11.2	265.3	-29,955	21,995	41,400
Net Totals, Salaries and Wages	5,918.3	6,626.4	6,802.8	\$429,909	\$512,871	\$536,483
Staff Benefits	-	-	-	228,248	290,074	290,026
Totals, Personal Services	5,918.3	6,626.4	6,802.8	\$658,157	\$802,945	\$826,509
OPERATING EXPENSES AND EQUIPMENT				\$198,929	\$263,524	\$393,026
SPECIAL ITEMS OF EXPENSES				299	17,601,253	1,253
UNCLASSIFIED EXPENDITURES				-33,694	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$823,691	\$18,667,722	\$1,220,788

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	(-)	(-)	(\$164,168)
001 Budget Act appropriation	790,359	1,003,952	1,176,696

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

7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Allocation for Employee Compensation	-	20,986	-
Allocation for Other Post-Employment Benefits	-	-4	-
Allocation for Staff Benefits	-	10,409	-
Allocation for Telework Stipend	-	373	-
Political Reform Act Current Year Adjustments	-	2,176	-
Section 3.60 Pension Contribution Adjustment	-	-796	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-3,536	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)	-	404	404
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	-	8,100,000	-
Better for Families Rebates	-	9,500,000	-
Current Year Reduction in Golden State Stimulus 2.0	-	-1,400,000	-
Prior Year Balances Available:			
7730-001-0001, Budget Act of 2020 as reappropriated by Item 7730-490, Budget Act of 2021	-	2,000	-
Item 7730-001-0001, Budget Act of 2019 as reappropriated by Item 7730-490, Budget Act of 2020	3,912	-	-
Item 7730-001-0001, Budget Act of 2021 as reappropriated by Item 7730-490, Budget Act of 2022	-	-	5,000
Totals Available	\$794,271	\$17,235,964	\$1,182,100
Balance available in subsequent years	-	-6,600	-
TOTALS, EXPENDITURES	\$794,271	\$17,229,364	\$1,182,100
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,799	\$3,483	\$3,620
Allocation for Employee Compensation	-	64	-
Allocation for Staff Benefits	-	31	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-2	-
Totals Available	\$2,799	\$3,574	\$3,620
TOTALS, EXPENDITURES	\$2,799	\$3,574	\$3,620
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,256	\$6,549	\$6,815
Allocation for Employee Compensation	-	118	-
Allocation for Staff Benefits	-	61	-
Allocation for Telework Stipend	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-3	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-3	-
Totals Available	\$5,256	\$6,724	\$6,815
TOTALS, EXPENDITURES	\$5,256	\$6,724	\$6,815
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0167 Delinquent Tax Collection Fund			
APPROPRIATIONS			
Revenue and Tax Code section 19378	-	\$404	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-404	-
Totals Available	-	-	-
TOTALS, EXPENDITURES	-	-	-
Less funding provided by General Fund	-	-404	-404
NET TOTALS, EXPENDITURES	-	-\$404	-\$404

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$13	\$13	\$13
TOTALS, EXPENDITURES	\$13	\$13	\$13
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,173	\$13,600	\$14,186
Allocation for Employee Compensation	-	288	-
Allocation for Staff Benefits	-	143	-
Allocation for Telework Stipend	-	5	-
Section 3.60 Pension Contribution Adjustment	-	-10	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-9	-
Totals Available	\$11,173	\$14,017	\$14,186
TOTALS, EXPENDITURES	\$11,173	\$14,017	\$14,186
0823 California Alzheimers Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
TOTALS, EXPENDITURES	\$11	\$11	\$11
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$4	\$4
Totals Available	\$3	\$4	\$4
TOTALS, EXPENDITURES	\$3	\$4	\$4
0942 Special Deposit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$235	\$740	\$740
Totals Available	\$235	\$740	\$740
TOTALS, EXPENDITURES	\$235	\$740	\$740
0945 California Breast Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
TOTALS, EXPENDITURES	\$7	\$7	\$7
0974 California Peace Officer Memorial Foundation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$5	\$5
Totals Available	\$3	\$5	\$5
TOTALS, EXPENDITURES	\$3	\$5	\$5
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$7	\$7
Totals Available	\$6	\$7	\$7
TOTALS, EXPENDITURES	\$6	\$7	\$7
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,828	\$13,574	\$13,598
TOTALS, EXPENDITURES	\$9,828	\$13,574	\$13,598
3379 Golden State Stimulus Emergency Fund			
APPROPRIATIONS			
Pending Legislation	-	\$8,100,000	-
TOTALS, EXPENDITURES	-	\$8,100,000	-
Less funding provided by General Fund	-	-6,700,000	-

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
NET TOTALS, EXPENDITURES	-	\$1,400,000	-
3399 The Tax Relief Fund			
APPROPRIATIONS			
Better for Families Rebates	-	\$9,500,000	-
TOTALS, EXPENDITURES	-	\$9,500,000	-
Less funding provided by General Fund	-	-9,500,000	-
NET TOTALS, EXPENDITURES	-	-	-
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8054 California Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8075 School Supplies for Homeless Children Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8076 State Parks Protection Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$14	\$14	\$14
TOTALS, EXPENDITURES	\$14	\$14	\$14
8085 Keep Arts in Schools Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8097 Prevention of Animal Homelessness and Cruelty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8118 Organ and Tissue Donor Registry Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	-	-
Totals Available	\$1	-	-
TOTALS, EXPENDITURES	\$1	-	-
8121 Schools Not Prisons Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8122 National Alliance on Mental Illness California Voluntary Tax Contribution Fund			
APPROPRIATIONS			

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
001 Budget Act appropriation	\$2	-	-
Totals Available	\$2	-	-
TOTALS, EXPENDITURES	\$2	-	-
8124 Suicide Prevention Voluntary Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8814 Rape Kit Backlog Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$6	\$6
Totals Available	\$3	\$6	\$6
TOTALS, EXPENDITURES	\$3	\$6	\$6
Total Expenditures, All Funds, (State Operations)	\$823,691	\$18,667,722	\$1,220,788

FUND CONDITION STATEMENTS

	2020-21*	2021-22*	2022-23*
0167 Delinquent Tax Collection Fund^s			
BEGINNING BALANCE	-	-	404
Adjusted Beginning Balance	-	-	\$404
Total Resources	-	-	\$404
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (State Operations)	-	-404	-404
Total Expenditures and Expenditure Adjustments	-	-404	-404
FUND BALANCE	-	\$404	\$808
Reserve for economic uncertainties	-	404	808
0242 Court Collection Account^s			
BEGINNING BALANCE	\$15,539	\$4,671	\$2,839
Prior Year Adjustments	-12,684	-	-
Adjusted Beginning Balance	\$2,855	\$4,671	\$2,839
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	88,540	83,880	88,540
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	12	62	62
Transfers and Other Adjustments			
Loan from the Court Collection Account (0242) to the General Fund (0001) per CS 3.92 Budget Act of 2020	1,144	-	-
Loan from the Court Collection Account (0242) to the General Fund (0001) per CS 3.92, Budget Act of 2020	-1,144	-	-
Total Revenues, Transfers, and Other Adjustments	\$88,552	\$83,942	\$88,602
Total Resources	\$91,407	\$88,613	\$91,441
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	11,173	14,017	14,186
9892 Supplemental Pension Payments (State Operations)	317	317	317
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	956	1,060	884
9901 Various Departments (Local Assistance)	74,290	70,380	74,290

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7730 Franchise Tax Board - Continued

	2020-21*	2021-22*	2022-23*
Total Expenditures and Expenditure Adjustments	\$86,736	\$85,774	\$89,677
FUND BALANCE	\$4,671	\$2,839	\$1,764
Reserve for economic uncertainties	4,671	2,839	1,764

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	5,795.5	6,078.7	5,978.6	\$459,864	\$502,355	\$497,304
Authorized Positions, Salaries, and Wages Realignment	-	558.9	558.9	-	-11,479	-2,221
Salary and Other Adjustments	122.8	-11.2	124.3	-29,955	21,995	28,312
Workload and Administrative Adjustments						
California Earned Income Tax Credit-Outreach						
Info Tech Assoc	-	-	0.5	-	-	37
Info Tech Spec I (Limited Term 06-30-2023)	-	-	11.0	-	-	988
Overtime	-	-	-	-	-	28
Enterprise Data to Revenue Project 2						
Administrator I (Limited Term 06-30-2026)	-	-	1.0	-	-	95
Administrator II	-	-	-	-	-	12
Administrator III	-	-	1.0	-	-	120
Administrator IV	-	-	1.0	-	-	126
Assoc Operations Spec (Limited Term 06-30-2024)	-	-	1.0	-	-	73
Assoc Tax Auditor (Limited Term 06-30-2024)	-	-	2.0	-	-	165
Compliance Rep (Limited Term 06-30-2024)	-	-	3.5	-	-	189
Info Tech Mgr I	-	-	1.0	-	-	118
Info Tech Spec I (Limited Term 06-30-2024)	-	-	4.0	-	-	359
Info Tech Spec II (Limited Term 06-30-2028)	-	-	2.0	-	-	216
Key Data Opr	-	-	21.0	-	-	658
Key Data Supvr I	-	-	2.0	-	-	93
Overtime	-	-	-	-	-	32
Prin Compliance Rep (Limited Term 06-30-2027)	-	-	1.0	-	-	84
Program Spec II (Limited Term 06-30-2024)	-	-	1.0	-	-	99
Program Spec III	-	-	2.0	-	-	229
Research Data Spec II	-	-	1.0	-	-	88
Research Data Spec III	-	-	1.0	-	-	96
Sr Compliance Rep (Limited Term 06-30-2027)	-	-	4.0	-	-	320
Sr Operations Spec (Limited Term 06-30-2026)	-	-	4.0	-	-	351
Staff Operations Spec	-	-	1.0	-	-	80
Staff Svcs Analyst (Gen)	-	-	1.0	-	-	50
Tax Auditor (Limited Term 06-30-2024)	-	-	4.0	-	-	274
Tax Program Supvr	-	-	2.0	-	-	112
FISCAL Staffing Increase						
Accounting Officer (Spec) (Limited Term 06-30-2025)	-	-	2.0	-	-	127
Info Tech Spec III (Limited Term 06-30-2025)	-	-	1.0	-	-	108
Info Tech Supvr II (Limited Term 06-30-2025)	-	-	1.0	-	-	107
Sr Accounting Officer (Spec) (Limited Term 06-30-2025)	-	-	1.0	-	-	73
Staff Operations Spec (Limited Term 06-30-2025)	-	-	1.0	-	-	134
Foster Youth Tax Credit						
Info Tech Spec I (Limited Term 06-30-2023)	-	-	4.0	-	-	359
Overtime	-	-	-	-	-	59

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7730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Tax Techn	-	-	0.5	-	-	23
Identity Proofing and Online Fraud Detection						
Assoc Operations Spec	-	-	2.0	-	-	150
Info Tech Spec I	-	-	13.0	-	-	1,167
Info Tech Supvr II	-	-	2.0	-	-	213
Staff Operations Spec	-	-	1.0	-	-	80
Increase to Ongoing CalEITC and VITA Outreach Funding						
Various	-	-	-	-	-	250
Legal Workload Growth						
Assistant Chief Counsel	-	-	1.0	-	-	187
Legal Analyst	-	-	1.0	-	-	64
Legal Secty	-	-	2.0	-	-	105
Staff Svcs Analyst (Gen)	-	-	2.0	-	-	101
Tax Counsel	-	-	-1.0	-	-	-110
Tax Counsel III (Spec)	-	-	3.0	-	-	461
Tax Counsel IV	-	-	8.0	-	-	2,489
Section 41 Workload Expansion						
Administrator II	-	-	1.0	-	-	104
Info Tech Spec I	-	-	1.0	-	-	90
Info Tech Supvr II	-	-	1.0	-	-	107
Research Data Spec II	-	-	1.0	-	-	88
VITA Expansion						
Administrator I (Limited Term 06-30-2023)	-	-	1.0	-	-	95
Assoc Operations Spec (Limited Term 06-30-2023)	-	-	2.0	-	-	168
Staff Operations Spec (Limited Term 06-30-2023)	-	-	2.0	-	-	160
Young Child Tax Credit Zero Income						
Compliance Rep	-	-	1.0	-	-	54
Info Tech Spec I	-	-	7.0	-	-	629
Key Data Opr	-	-	1.0	-	-	31
Overtime	-	-	-	-	-	5
Sr Compliance Rep	-	-	2.0	-	-	160
Tax Program Techn I	-	-	0.5	-	-	18
Tax Techn	-	-	3.0	-	-	140
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	141.0	\$-	\$-	\$13,088
Totals, Adjustments	122.8	547.7	824.2	\$-29,955	\$10,516	\$39,179
TOTALS, SALARIES AND WAGES	5,918.3	6,626.4	6,802.8	\$429,909	\$512,871	\$536,483

INFRASTRUCTURE OVERVIEW

The Franchise Tax Board (FTB) Data Center facilities house critical IT infrastructure allowing the FTB to maintain day-to-day operations and generate revenue for the State of California. FTB currently maintains the Data Center that is currently housed in two locations in FTB's Sacramento Central Office Campus in Sacramento. The 'Los Angeles Building Data Center' was commissioned in 1985 and the 'Sacramento Building Data Center' was commissioned in 2005. The total space of the two locations encompasses approximately 26,000 square feet.

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7730 Franchise Tax Board - Continued**SUMMARY OF PROJECTS**

		State Building Program Expenditures	2020-21*	2021-22*	2022-23*
6315		CAPITAL OUTLAY Projects			
0008948	FTB Central Office Campus: Data Center Upgrades		-	1,617	26,606
	Preliminary Plans		-	680	-
	Working Drawings		-	937	-
	Construction		-	-	26,606
TOTALS, EXPENDITURES, ALL PROJECTS			\$-	\$1,617	\$26,606
FUNDING			2020-21*	2021-22*	2022-23*
0001	General Fund		\$-	\$1,617	\$26,606
TOTALS, EXPENDITURES, ALL FUNDS			\$-	\$1,617	\$26,606

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY		2020-21*	2021-22*	2022-23*
0001 General Fund				
APPROPRIATIONS				
301	Budget Act appropriation	-	\$1,617	\$26,606
TOTALS, EXPENDITURES		-	\$1,617	\$26,606
Total Expenditures, All Funds, (Capital Outlay)		\$0	\$1,617	\$26,606

7760 Department of General Services

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

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6320	Building Regulation Services	352.8	400.8	400.8	\$86,454	\$106,186	\$102,117
6324	Facilities Management Division	1,457.0	1,785.2	1,785.2	543,501	558,103	618,740
6325	Real Estate Services	327.0	391.7	400.7	84,901	100,304	90,796
6330	Statewide Support Services	825.5	1,000.4	1,035.4	377,062	589,636	548,302
6335	Program Overhead Allocations Interagency Support Division and RESD Executive	9.0	10.0	10.0	12	-	-
9900100	Administration	487.1	524.2	541.2	720,211	526,350	109,378
9900200	Administration - Distributed	-	-	-	-85,648	-89,088	-95,094
9900300	Distributed Services	-	-	-	-10,050	-11,513	-13,117
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		3,458.4	4,112.3	4,173.3	\$1,716,443	\$1,779,978	\$1,361,122

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7760 Department of General Services - Continued

FUNDING	2020-21*	2021-22*	2022-23*
0001 General Fund	\$504,241	\$479,080	\$171,791
0002 Property Acquisition Law Money Account	4,670	4,275	4,659
0003 Motor Vehicle Parking Facilities Moneys Account	4,958	9,265	6,068
0006 Disability Access Account	10,463	12,326	13,621
0026 State Motor Vehicle Insurance Account	28,140	34,205	34,207
0328 Public School Planning, Design, and Construction Review Revolving Fund	61,482	71,737	71,775
0557 Toxic Substances Control Account	25	-	-
0666 Service Revolving Fund	946,177	893,739	774,068
0942 Special Deposit Fund	-1,143	-	-
0956 State School Site Utilization Fund	3,743	3,929	5,519
0995 Reimbursements	1,646	5,654	6,873
3091 Certified Access Specialist Fund	274	390	391
3144 Building Standards Administration Special Revolving Fund	1,082	1,283	1,285
3245 Disability Access and Education Revolving Fund	502	757	756
3398 California Emergency Relief Fund	-	-	8,328
6086 2016 State School Facilities Fund	7,429	8,408	6,829
9740 Central Service Cost Recovery Fund	3,031	4,804	4,824
9746 Natural Gas Services Program Fund	139,723	250,126	250,128
TOTALS, EXPENDITURES, ALL FUNDS	\$1,716,443	\$1,779,978	\$1,361,122

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

MAJOR PROGRAM CHANGES

- Facilities Management Division Deferred Maintenance—The Budget includes \$100.7 million one-time General Fund for deferred maintenance elevator projects in three state buildings and deferred maintenance direct digital control system projects in eight state buildings.
- Telework Policy Oversight and Compliance Review—The Budget includes \$1.9 million General Fund beginning in 2022-23, to review compliance of departments and agencies to the Statewide Telework Policy as outlined in the Statewide Administrative Manual section 0181.
- Increase Diversity and Inclusiveness—The Budget includes \$3.9 million one-time General Fund to increase the diversity and inclusiveness in state contracting.

DETAILED BUDGET ADJUSTMENTS

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Facilities Management Division Deferred Maintenance	\$-	\$-	-	\$100,744	\$-	-
• Increase Diversity and Inclusiveness	-	-	-	3,868	-	-
• Telework Policy Oversight and Compliance Review	-	-	-	1,881	-	10.0
• Secretary of State Roof Replacement and Repairs	-	-	-	1,763	-	-

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7760 Department of General Services - Continued

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Contracted Fiscal Services Workload	-	-	-	478	1,065	10.0
• COVID 19 Direct Response Expenditures	-	-	-	-	8,328	-
• Enterprise Technology Solutions Workload Adjustment	-	-	-	-	4,948	9.0
• Division of the State Architect Evaluation of Detectable Warnings Reappropriation	-	-1,300	-	-	1,300	-
• Procurement Division Resources Alignment	-	-	-	-	938	-
• Division of Community Assistance and Resolutions	-	-	-	-	915	5.0
• Statewide Travel Program Workload Adjustment	-	-	-	-	738	4.0
• Procurement Division Emergency Services Workload Adjustment	-	-	-	-	728	5.0
• Office of Public Affairs Workload Adjustment	-	-	-	-	412	3.0
• Real Estate Services Division Excess Sites	-	-	-	-	379	2.0
• Parking Administration Unit Workload Adjustment	-	-	-	-	191	2.0
• Statewide Insurances Services Program Workload Adjustment	-	-	-	-	153	1.0
• Facilities Management Division Special Repair Workload Transfer	-	-	-	-	-	10.0
• Position Authority for Facilities Grant Program	-	-	5.0	-	-	5.0
Totals, Workload Budget Change Proposals	\$-	\$-1,300	5.0	\$108,734	\$20,095	66.0
Other Workload Budget Adjustments						
• Technical Adjustment - Transfers from the General Fund to the Service Revolving Fund (AB 178)	-	-	-	46,321	-46,321	-
• Align with Regional K-16 Education Collaboratives Executive Order (E.O. No. E 21/22-211)	-	-	-	-	-	-
• Align with STEM Teacher Recruitment Grant Program Executive Order (E.O. No. E 21/22-210)	-	-	-	-	-	-
• California Commission on Disability Access Funding Government Code section 68085.35	53	-	-	-	-	-
• Executive Order E. 21/22-128: 2021 Wildfires Disaster Response-Emergency Operations Account Transfer	16,161	-	-	-	-	-
• Executive Order E. 21/22-88: 2021 Wildfires Disaster Response-Emergency Operations Account Transfer	27,395	-	-	-	-	-
• Technical Adjustment - Transfer from the General Fund to the Service Revolving Fund (AB 180)	21,255	-21,255	-	-	-	-
• Other Post-Employment Benefit Adjustments	-	-119	-	-	-119	-
• Section 4.05 Ongoing Expenditure Reduction Adjustment	-49	-12,309	-	-49	-12,309	-
• Miscellaneous Baseline Adjustments	250	111,885	-	610	730	-
• Salary Adjustments	226	15,749	-	222	15,717	-
• Benefit Adjustments	104	6,867	-	121	7,953	-
• Lease Revenue Debt Service Adjustment	-	-7,689	-	-	-2,743	-
• Retirement Rate Adjustments	-7	-426	-	-7	-426	-
• Authorized Positions, Salaries, and Wages Realignment	-	-	188.3	-305	305	188.3
Totals, Other Workload Budget Adjustments	\$65,388	\$92,703	188.3	\$46,913	\$-37,213	188.3
Totals, Workload Budget Adjustments	\$65,388	\$91,403	193.3	\$155,647	\$-17,118	254.3
Totals, Budget Adjustments	\$65,388	\$91,403	193.3	\$155,647	\$-17,118	254.3

PROGRAM DESCRIPTIONS

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

7760 Department of General Services - Continued**6320 - BUILDING REGULATION SERVICES**

With a multi-billion dollar annual investment in facilities for state offices and public schools, centralized responsibilities for inspection and approval are needed. This is achieved in the following ways: (a) Assuring protection of lives and property in public buildings and schools through plan review and field supervision; (b) Ensuring that facilities constructed with state funds are accessible to persons with disabilities; (c) Developing uniform public health and safety regulations for state and public building construction; (d) Administering the State School Facility Program, which provides financial assistance to school districts for the development of schools sites, construction, and modernization or replacement of school buildings; and (e) Adopting, codifying and publishing building standards for design and construction throughout California.

6324 - FACILITIES MANAGEMENT DIVISION

The Facilities Management Division is responsible for maintaining and operating over 60 DGS-owned buildings, grounds, and equipment; and supporting a portfolio of over 200 other state-owned properties.

6325 - REAL ESTATE SERVICES

Centralized responsibilities for leasing, planning, acquisition, design, and construction are needed to ensure quality, avoid redundancy, and deliver real property and facilities at the lowest possible cost. This is achieved by: (a) Providing adequate space for state operations at a cost below that which each agency could provide for itself; (b) Ensuring protection of lives and property in public buildings through progressive design and proactive construction inspection; (c) Selecting the most qualified parties (both internal and external) to design and construct high quality facilities for other state departments to deliver their programs to the citizens of California; and (d) Acquiring, managing, and disposing of real property assets for state agencies, and providing public service facilities with economy of operations and uniform practices for protecting the public's interests and ensuring equitable treatment of private property owners.

6330 - STATEWIDE SUPPORT SERVICES

To fulfill their program responsibilities, state agencies require support services for business transactions and activities which are essential to their organizational functions. These operational requirements include: establishing statewide contracts and leveraged procurement agreements for information technology and non-information technology goods and services, green and sustainable materials, energy/natural gas, and transportation; conducting Non-Competitive Bid reviews/approvals; providing small business and disabled veteran business enterprise outreach and certification; setting procurement policy and providing the associated training; publishing and related business and office services. Other state agency support requirements include travel, consulting services for legal contracts, risk and insurance management services, state-wide sustainability, energy efficiency and clean renewable energy generation program services, and budget, accounting and human resources services. Additionally, state and local agencies contract for the services of administrative law judges to conduct quasi-judicial hearings and mediations authorized by law.

9900 - ADMINISTRATION

The Administration program provides services essential to support the programmatic responsibilities of the Department. This program provides executive leadership and policy direction through the executive office, legislative affairs, legal services, auditing, research and strategic planning, public affairs and equal employment opportunity as well as central administrative services in accounting, budgeting, business services, human resources, training, information technology, health and safety, and departmental procurement and contracting.

DETAILED EXPENDITURES BY PROGRAM

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
	PROGRAM REQUIREMENTS			
6320	BUILDING REGULATION SERVICES			
	State Operations:			
0001	General Fund	\$-	\$5,434	\$-
0006	Disability Access Account	10,463	12,326	13,621
0328	Public School Planning, Design, and Construction Review Revolving Fund	61,482	71,737	71,775
0666	Service Revolving Fund	1,479	1,922	1,941
0956	State School Site Utilization Fund	3,743	3,929	5,519
3091	Certified Access Specialist Fund	274	390	391
3144	Building Standards Administration Special Revolving Fund	1,082	1,283	1,285

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7760 Department of General Services - Continued

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
3245	Disability Access and Education Revolving Fund	502	757	756
6086	2016 State School Facilities Fund	7,429	8,408	6,829
	Totals, State Operations	\$86,454	\$106,186	\$102,117
	SUBPROGRAM REQUIREMENTS			
6320010	Division of the State Architect			
	State Operations:			
0006	Disability Access Account	\$10,463	\$12,326	\$13,621
0328	Public School Planning, Design, and Construction Review Revolving Fund	61,482	71,737	71,775
0666	Service Revolving Fund	75	55	55
3091	Certified Access Specialist Fund	274	390	391
3245	Disability Access and Education Revolving Fund	502	757	756
	Totals, State Operations	\$72,796	\$85,265	\$86,598
	SUBPROGRAM REQUIREMENTS			
6320019	Public School Construction			
	State Operations:			
0001	General Fund	\$-	\$5,434	\$-
0956	State School Site Utilization Fund	3,743	3,929	5,519
6086	2016 State School Facilities Fund	7,429	8,408	6,829
	Totals, State Operations	\$11,172	\$17,771	\$12,348
	SUBPROGRAM REQUIREMENTS			
6320028	Building Standards Commission			
	State Operations:			
0666	Service Revolving Fund	\$1,404	\$1,867	\$1,886
3144	Building Standards Administration Special Revolving Fund	1,082	1,283	1,285
	Totals, State Operations	\$2,486	\$3,150	\$3,171
	PROGRAM REQUIREMENTS			
6324	FACILITIES MANAGEMENT DIVISION			
	State Operations:			
0001	General Fund	\$72,916	\$78,334	\$155,907
0666	Service Revolving Fund	470,585	479,767	462,831
0995	Reimbursements	-	2	2
	Totals, State Operations	\$543,501	\$558,103	\$618,740
	SUBPROGRAM REQUIREMENTS			
6324046	Facilities Management Division			
	State Operations:			
0001	General Fund	\$72,916	\$78,334	\$155,907
0666	Service Revolving Fund	470,585	479,767	462,831
0995	Reimbursements	-	2	2
	Totals, State Operations	\$543,501	\$558,103	\$618,740
	PROGRAM REQUIREMENTS			
6325	REAL ESTATE SERVICES			
	State Operations:			
0001	General Fund	\$11,805	\$13,869	\$1,443
0002	Property Acquisition Law Money Account	4,670	4,275	4,659
0666	Service Revolving Fund	69,569	82,160	84,694
0942	Special Deposit Fund	-1,143	-	-
	Totals, State Operations	\$84,901	\$100,304	\$90,796
	SUBPROGRAM REQUIREMENTS			
6325010	Asset Management Branch			
	State Operations:			

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7760 Department of General Services - Continued

		2020-21*	2021-22*	2022-23*
0001	General Fund	\$11,805	\$13,869	\$1,443
0002	Property Acquisition Law Money Account	4,670	4,275	4,659
0666	Service Revolving Fund	24,374	27,212	27,509
0942	Special Deposit Fund	-1,143	-	-
	Totals, State Operations	\$39,706	\$45,356	\$33,611
	SUBPROGRAM REQUIREMENTS			
6325055	Construction Inspection & Management Branch			
	State Operations:			
0666	Service Revolving Fund	\$11,855	\$15,508	\$15,687
	Totals, State Operations	\$11,855	\$15,508	\$15,687
	SUBPROGRAM REQUIREMENTS			
6325064	Project Management and Development Branch			
	State Operations:			
0666	Service Revolving Fund	\$33,340	\$39,440	\$41,498
	Totals, State Operations	\$33,340	\$39,440	\$41,498
	PROGRAM REQUIREMENTS			
6330	STATEWIDE SUPPORT SERVICES			
	State Operations:			
0001	General Fund	\$5,083	\$58,052	\$14,441
0003	Motor Vehicle Parking Facilities Moneys Account	4,958	9,265	6,068
0026	State Motor Vehicle Insurance Account	28,140	34,205	34,207
0557	Toxic Substances Control Account	25	-	-
0666	Service Revolving Fund	196,102	233,184	237,719
0995	Reimbursements	-	-	915
9740	Central Service Cost Recovery Fund	3,031	4,804	4,824
9746	Natural Gas Services Program Fund	139,723	250,126	250,128
	Totals, State Operations	\$377,062	\$589,636	\$548,302
	SUBPROGRAM REQUIREMENTS			
6330010	Administrative Hearings			
	State Operations:			
0666	Service Revolving Fund	\$37,678	\$52,108	\$52,481
0995	Reimbursements	-	-	915
	Totals, State Operations	\$37,678	\$52,108	\$53,396
	SUBPROGRAM REQUIREMENTS			
6330019	Fleet Administration			
	State Operations:			
0003	Motor Vehicle Parking Facilities Moneys Account	\$4,958	\$9,265	\$6,068
0666	Service Revolving Fund	49,806	52,204	53,344
	Totals, State Operations	\$54,764	\$61,469	\$59,412
	SUBPROGRAM REQUIREMENTS			
6330028	Risk and Insurance Management			
	State Operations:			
0026	State Motor Vehicle Insurance Account	\$28,140	\$34,205	\$34,207
0666	Service Revolving Fund	3,343	4,579	4,790
9746	Natural Gas Services Program Fund	139,723	250,126	250,128
	Totals, State Operations	\$171,206	\$288,910	\$289,125
	SUBPROGRAM REQUIREMENTS			
6330037	Legal Services			
	State Operations:			
0557	Toxic Substances Control Account	\$25	\$-	\$-
0666	Service Revolving Fund	1,596	2,291	2,298

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7760 Department of General Services - Continued

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
	Totals, State Operations	\$1,621	\$2,291	\$2,298
	SUBPROGRAM REQUIREMENTS			
6330046	Procurement			
	State Operations:			
0001	General Fund	\$-	\$-	\$3,868
0666	Service Revolving Fund	34,860	39,658	41,359
	Totals, State Operations	\$34,860	\$39,658	\$45,227
	SUBPROGRAM REQUIREMENTS			
6330055	State Publishing			
	State Operations:			
0666	Service Revolving Fund	\$62,456	\$72,608	\$73,182
	Totals, State Operations	\$62,456	\$72,608	\$73,182
	SUBPROGRAM REQUIREMENTS			
6330064	Contracted Human Resources Services			
	State Operations:			
0666	Service Revolving Fund	\$742	\$1,184	\$1,640
	Totals, State Operations	\$742	\$1,184	\$1,640
	SUBPROGRAM REQUIREMENTS			
6330065	Telework Compliance Unit			
	State Operations:			
0001	General Fund	\$-	\$-	\$1,881
	Totals, State Operations	\$-	\$-	\$1,881
	SUBPROGRAM REQUIREMENTS			
6330073	Contracted Fiscal Services			
	State Operations:			
0001	General Fund	\$3,937	\$6,437	\$7,226
0666	Service Revolving Fund	2,757	3,649	3,675
9740	Central Service Cost Recovery Fund	3,031	4,804	4,824
	Totals, State Operations	\$9,725	\$14,890	\$15,725
	SUBPROGRAM REQUIREMENTS			
6330082	Office of Sustainability			
	State Operations:			
0001	General Fund	\$16	\$50,000	\$-
0666	Service Revolving Fund	2,864	4,903	4,950
	Totals, State Operations	\$2,880	\$54,903	\$4,950
	SUBPROGRAM REQUIREMENTS			
6330084	CA Commission on Disability Access			
	State Operations:			
0001	General Fund	\$1,130	\$1,615	\$1,466
	Totals, State Operations	\$1,130	\$1,615	\$1,466
	PROGRAM REQUIREMENTS			
6335	PROGRAM OVERHEAD ALLOCATIONS INTERAGENCY SUPPORT DIVISION AND RESD EXECUTIVE			
	State Operations:			
0666	Service Revolving Fund	12	-	-
	Totals, State Operations	\$12	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6335010	Program Overhead Interagency Support Division and RESD Executive			
	State Operations:			
0002	Property Acquisition Law Money Account	\$8	\$16	\$16
0666	Service Revolving Fund	1,270	1,809	1,812

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7760 Department of General Services - Continued

		2020-21*	2021-22*	2022-23*
6086	2016 State School Facilities Fund	52	63	63
	Totals, State Operations	\$1,330	\$1,888	\$1,891
	SUBPROGRAM REQUIREMENTS			
6335019	Distributed Program Overhead Interagency Support Division and RESD Executive			
	State Operations:			
0002	Property Acquisition Law Money Account	-\$8	-\$16	-\$16
0666	Service Revolving Fund	-1,258	-1,809	-1,812
6086	2016 State School Facilities Fund	-52	-63	-63
	Totals, State Operations	-\$1,318	-\$1,888	-\$1,891
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	\$414,437	\$75,575	\$-
0666	Service Revolving Fund	208,430	96,706	-13,117
0995	Reimbursements	1,646	5,652	5,956
3398	California Emergency Relief Fund	-	-	8,328
	Totals, State Operations	\$624,513	\$177,933	\$1,167
	Local Assistance:			
0001	General Fund	\$-	\$247,816	\$-
	Totals, Local Assistance	\$-	\$247,816	\$-
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$415,738	\$78,094	\$1,901
0002	Property Acquisition Law Money Account	625	634	674
0003	Motor Vehicle Parking Facilities Moneys Account	240	236	236
0006	Disability Access Account	1,696	1,753	1,755
0026	State Motor Vehicle Insurance Account	377	384	385
0328	Public School Planning, Design, and Construction Review Revolving Fund	9,473	9,811	9,822
0666	Service Revolving Fund	287,350	178,844	77,162
0956	State School Site Utilization Fund	1,811	1,626	1,625
0995	Reimbursements	1,646	5,652	5,956
3091	Certified Access Specialist Fund	34	34	34
3144	Building Standards Administration Special Revolving Fund	206	210	211
3245	Disability Access and Education Revolving Fund	111	113	112
3398	California Emergency Relief Fund	-	-	8,328
6086	2016 State School Facilities Fund	304	487	490
9740	Central Service Cost Recovery Fund	437	489	520
9746	Natural Gas Services Program Fund	163	167	167
	Totals, State Operations	\$720,211	\$278,534	\$109,378
	Local Assistance:			
0001	General Fund	\$-	\$247,816	\$-
	Totals, Local Assistance	\$-	\$247,816	\$-
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$1,301	-\$2,519	-\$1,901
0002	Property Acquisition Law Money Account	-625	-634	-674
0003	Motor Vehicle Parking Facilities Moneys Account	-240	-236	-236
0006	Disability Access Account	-1,696	-1,753	-1,755

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7760 Department of General Services - Continued

		2020-21*	2021-22*	2022-23*
0026	State Motor Vehicle Insurance Account	-377	-384	-385
0328	Public School Planning, Design, and Construction Review Revolving Fund	-9,473	-9,811	-9,822
0666	Service Revolving Fund	-68,870	-70,625	-77,162
0956	State School Site Utilization Fund	-1,811	-1,626	-1,625
3091	Certified Access Specialist Fund	-34	-34	-34
3144	Building Standards Administration Special Revolving Fund	-206	-210	-211
3245	Disability Access and Education Revolving Fund	-111	-113	-112
6086	2016 State School Facilities Fund	-304	-487	-490
9740	Central Service Cost Recovery Fund	-437	-489	-520
9746	Natural Gas Services Program Fund	-163	-167	-167
	Totals, State Operations	-\$85,648	-\$89,088	-\$95,094
	SUBPROGRAM REQUIREMENTS			
9900300	Distributed Services			
	State Operations:			
0666	Service Revolving Fund	-\$10,050	-\$11,513	-\$13,117
	Totals, State Operations	-\$10,050	-\$11,513	-\$13,117
	TOTALS, EXPENDITURES			
	State Operations	1,716,443	1,532,162	1,361,122
	Local Assistance	-	247,816	-
	Totals, Expenditures	\$1,716,443	\$1,779,978	\$1,361,122

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES						
Baseline Positions	3,772.0	3,919.0	3,919.0	\$283,472	\$314,606	\$313,626
Authorized Positions, Salaries, and Wages Realignment	-	188.3	188.3	-	-11,272	-7,157
Other Adjustments	-313.6	5.0	66.0	-34,773	16,193	23,804
Net Totals, Salaries and Wages	3,458.4	4,112.3	4,173.3	\$248,699	\$319,527	\$330,273
Staff Benefits	-	-	-	140,574	172,462	178,763
Totals, Personal Services	3,458.4	4,112.3	4,173.3	\$389,273	\$491,989	\$509,036
OPERATING EXPENSES AND EQUIPMENT				\$1,156,774	\$753,724	\$569,012
SPECIAL ITEMS OF EXPENSES				170,396	286,449	283,074
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$1,716,443	\$1,532,162	\$1,361,122

2 Local Assistance	Expenditures		
	2020-21*	2021-22*	2022-23*
Grants and Subventions - Governmental	\$-	\$247,816	\$-
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$-	\$247,816	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$90,694	\$128,574	\$125,165

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Align with Regional K-16 Education Collaboratives Executive Order (E.O. No. E 21/22-211)	-	5,034	-
Align with STEM Teacher Recruitment Grant Program Executive Order (E.O. No. E 21/22-210)	-	150	-
Allocation for Employee Compensation	-	221	-
Allocation for Staff Benefits	-	104	-
Allocation for Telework Stipend	-	5	-
Control Section 19.57 Sonoma Developmental Center Cemetery Funding	-	250	-
Section 3.60 Pension Contribution Adjustment	-	-7	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-49	-
001 Budget Act appropriation	-	99	-
California Commission on Disability Access Funding Government Code section 68085.35	-	53	-
015 Budget Act appropriation (transfer to Service Revolving Fund)	-	-	46,321
Technical Adjustment - Transfer from the General Fund to the Service Revolving Fund (AB 180)	-	21,255	-
021 Budget Act appropriation	-	32,019	-
Government Code section 8690.6(a)	413,547	-	-
Executive Order E. 21/22-128: 2021 Wildfires Disaster Response-Emergency Operations Account Transfer	-	16,161	-
Executive Order E. 21/22-88: 2021 Wildfires Disaster Response-Emergency Operations Account Transfer	-	27,395	-
Totals Available	\$504,241	\$231,264	\$171,486
Balance available in subsequent years	-	-	305
TOTALS, EXPENDITURES	\$504,241	\$231,264	\$171,791
0002 Property Acquisition Law Money Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,527	\$4,172	\$4,659
Allocation for Employee Compensation	-	103	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	48	-
Allocation for Telework Stipend	-	3	-
Section 3.60 Pension Contribution Adjustment	-	-3	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-47	-
Public Utilities Code Section 280.5 (a)(b) (Transfer to the Special Deposit Fund)	1,143	-	-
Totals Available	\$4,670	\$4,275	\$4,659
TOTALS, EXPENDITURES	\$4,670	\$4,275	\$4,659
0003 Motor Vehicle Parking Facilities Moneys Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,958	\$6,265	\$6,068
Allocation for Employee Compensation	-	40	-
Allocation for Staff Benefits	-	19	-
Allocation for Telework Stipend	-	1	-
Budget Revision Pursuant to Provision 3 of Item 7760-001-0666 for Fleet Administration Garage Repairs	-	3,200	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-259	-
Totals Available	\$4,958	\$9,265	\$6,068
TOTALS, EXPENDITURES	\$4,958	\$9,265	\$6,068
0006 Disability Access Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,463	\$13,244	\$12,321
Allocation for Employee Compensation	-	330	-

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Allocation for Staff Benefits	-	126	-
Allocation for Telework Stipend	-	14	-
Section 3.60 Pension Contribution Adjustment	-	-9	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-79	-
011 Budget Act appropriation (loan to the General Fund)	(35,000)	(-)	(-)
Prior Year Balances Available:			
Item 7760-001-0006, Budget Act of 2021 as reappropriated by Item 7760-491, Budget Act of 2022	-	-	1,300
Totals Available	\$10,463	\$13,626	\$13,621
Balance available in subsequent years	-	-1,300	-
TOTALS, EXPENDITURES	\$10,463	\$12,326	\$13,621
0026 State Motor Vehicle Insurance Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,964	\$2,992	\$3,007
Allocation for Employee Compensation	-	45	-
Allocation for Staff Benefits	-	21	-
Allocation for Telework Stipend	-	1	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-53	-
Government Code section 16379	26,176	31,200	31,200
Totals Available	\$28,140	\$34,205	\$34,207
TOTALS, EXPENDITURES	\$28,140	\$34,205	\$34,207
0328 Public School Planning, Design, and Construction Review Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$61,482	\$69,583	\$71,775
Allocation for Employee Compensation	-	1,909	-
Allocation for Staff Benefits	-	789	-
Allocation for Telework Stipend	-	71	-
Section 3.60 Pension Contribution Adjustment	-	-53	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-562	-
011 Budget Act appropriation (loan to the General Fund)	(35,000)	(-)	(-)
Totals Available	\$61,482	\$71,737	\$71,775
TOTALS, EXPENDITURES	\$61,482	\$71,737	\$71,775
0557 Toxic Substances Control Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$25	-	-
TOTALS, EXPENDITURES	\$25	-	-
0666 Service Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,205,872	\$621,851	\$637,807
Allocation for Employee Compensation	-	12,546	-
Allocation for Other Post-Employment Benefits	-	-118	-
Allocation for Staff Benefits	-	5,644	-
Allocation for Telework Stipend	-	207	-
Budget Revision Pursuant to Provision 3 of Item 7760-001-0666 for COVID-19 Response	-	69,494	-
Budget Revision Pursuant to Provision 3 of Item 7760-001-0666 for Emergency Response Workload	-	466	-
Executive Order E 21/22 - 221: Mission Tasking Appropriation Transfer	-	8,356	-
Executive Order E 21/22 - 249: California Emergency Relief Fund Transfer	-	30,369	-
Executive Order E. 21/22-128: 2021 Wildfires Disaster Response-Emergency Operations Account Transfer	-	16,161	-

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Executive Order E. 21/22-88: 2021 Wildfires Disaster Response-Emergency Operations Account Transfer	-	27,395	-
Section 3.60 Pension Contribution Adjustment	-	-343	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-11,114	-
002 Budget Act appropriation	141,528	172,780	170,211
Lease Revenue Debt Service Adjustments	-	-7,759	-
003 Budget Act appropriation	12,324	12,545	12,371
Lease Revenue Debt Service Adjustments	-	70	-
Totals Available	\$1,359,724	\$958,550	\$820,389
TOTALS, EXPENDITURES	\$1,359,724	\$958,550	\$820,389
Less funding provided by General Fund	-413,547	-64,811	-46,321
NET TOTALS, EXPENDITURES	\$946,177	\$893,739	\$774,068
0942 Special Deposit Fund			
Less funding provided by Property Acquisition Law Money Account	-1,143	-	-
NET TOTALS, EXPENDITURES	-\$1,143	-	-
0956 State School Site Utilization Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,743	\$3,976	\$5,519
Allocation for Telework Stipend	-	9	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-56	-
Totals Available	\$3,743	\$3,929	\$5,519
TOTALS, EXPENDITURES	\$3,743	\$3,929	\$5,519
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$1,646	\$5,654	\$6,873
TOTALS, EXPENDITURES	\$1,646	\$5,654	\$6,873
1027 Full-Day Kindergarten Facilities Account			
APPROPRIATIONS			
Executive Order E. 21/22-107: Transfer Pursuant to Education Code Section 17375(k)	-	\$3,287	-
TOTALS, EXPENDITURES	-	\$3,287	-
Less funding provided by General Fund (Chapter 44, Statutes of 2021)	-	-3,287	-
NET TOTALS, EXPENDITURES	-	-	-
3091 Certified Access Specialist Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$274	\$395	\$391
Allocation for Employee Compensation	-	5	-
Allocation for Staff Benefits	-	2	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-12	-
Totals Available	\$274	\$390	\$391
TOTALS, EXPENDITURES	\$274	\$390	\$391
3144 Building Standards Administration Special Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,082	\$1,235	\$1,285
Allocation for Employee Compensation	-	33	-
Allocation for Staff Benefits	-	16	-
Allocation for Telework Stipend	-	1	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-1	-
011 Budget Act appropriation (loan to the General Fund)	(7,400)	(-)	(-)
Totals Available	\$1,082	\$1,283	\$1,285
TOTALS, EXPENDITURES	\$1,082	\$1,283	\$1,285

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
3245 Disability Access and Education Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$502	\$740	\$756
Allocation for Employee Compensation	-	19	-
Allocation for Staff Benefits	-	7	-
Allocation for Telework Stipend	-	1	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-9	-
Totals Available	\$502	\$757	\$756
TOTALS, EXPENDITURES	\$502	\$757	\$756
3398 California Emergency Relief Fund			
APPROPRIATIONS			
021 Budget Act appropriation	-	-	\$8,328
TOTALS, EXPENDITURES	-	-	\$8,328
6086 2016 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,429	\$8,108	\$6,829
Allocation for Employee Compensation	-	276	-
Allocation for Staff Benefits	-	132	-
Section 3.60 Pension Contribution Adjustment	-	-9	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-99	-
Totals Available	\$7,429	\$8,408	\$6,829
TOTALS, EXPENDITURES	\$7,429	\$8,408	\$6,829
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,031	\$4,639	\$5,129
Allocation for Employee Compensation	-	113	-
Allocation for Staff Benefits	-	54	-
Allocation for Telework Stipend	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-4	-
Totals Available	\$3,031	\$4,804	\$5,129
Balance available in subsequent years	-	-	-305
TOTALS, EXPENDITURES	\$3,031	\$4,804	\$4,824
9746 Natural Gas Services Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$690	\$1,137	\$1,149
Allocation for Employee Compensation	-	20	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-18	-
Public Contract Code section 10299.1	139,033	248,979	248,979
Totals Available	\$139,723	\$250,126	\$250,128
TOTALS, EXPENDITURES	\$139,723	\$250,126	\$250,128
Total Expenditures, All Funds, (State Operations)	\$1,716,443	\$1,532,162	\$1,361,122
2 LOCAL ASSISTANCE	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	\$253,000	-
Align with Regional K-16 Education Collaboratives Executive Order (E.O. No. E 21/22-211)	-	-5,034	-

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7760 Department of General Services - Continued

2 LOCAL ASSISTANCE	2020-21*	2021-22*	2022-23*
Align with STEM Teacher Recruitment Grant Program Executive Order (E.O. No. E 21/22-210)	-	-150	-
TOTALS, EXPENDITURES	-	\$247,816	-
Total Expenditures, All Funds, (Local Assistance)	\$0	\$247,816	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$1,716,443	\$1,779,978	\$1,361,122

FUND CONDITION STATEMENTS

	2020-21*	2021-22*	2022-23*
0002 Property Acquisition Law Money Account^s			
BEGINNING BALANCE	\$7,358	\$7,605	\$12,107
Prior Year Adjustments	-979	-	-
Adjusted Beginning Balance	\$6,379	\$7,605	\$12,107
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151500 Miscellaneous Revenue - Use of Property and Money	-	50	50
4152500 Rental of State Property	5,853	4,800	5,000
4170400 Capital Asset Sales Proceeds	141	4,000	1,500
4172500 Miscellaneous Revenue	91	-	-
Transfers and Other Adjustments			
Loan from Property Acquisition Law Money Account (0002) to General Fund (0001) per CS 3.92 Budget Act of 2020	290	-	-
Loan from Property Acquisition Law Money Account (0002) to General Fund (0001) per CS 3.92, Budget Act of 2020	-290	-	-
Total Revenues, Transfers, and Other Adjustments	\$6,085	\$8,850	\$6,550
Total Resources	\$12,464	\$16,455	\$18,657
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	4,670	4,275	4,659
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	189	73	41
Total Expenditures and Expenditure Adjustments	\$4,859	\$4,348	\$4,700
FUND BALANCE	\$7,605	\$12,107	\$13,957
Reserve for economic uncertainties	7,605	12,107	13,957
0003 Motor Vehicle Parking Facilities Moneys Account^s			
BEGINNING BALANCE	\$5,316	\$7,784	\$5,648
Prior Year Adjustments	279	-	-
Adjusted Beginning Balance	\$5,595	\$7,784	\$5,648
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4144500 Parking Lot Revenues	6,702	7,639	7,672
4172500 Miscellaneous Revenue	646	110	42
Transfers and Other Adjustments			
Loan from Motor Vehicle Parking Facilities Moneys Account (0003) to General Fund (0001) per CS 3.92 Budget Act of 2020	116	-	-
Loan from Motor Vehicle Parking Facilities Moneys Account (0003) to General Fund (0001) per CS 3.92, Budget Act of 2020	-116	-	-
Total Revenues, Transfers, and Other Adjustments	\$7,348	\$7,749	\$7,714
Total Resources	\$12,943	\$15,533	\$13,362
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	4,958	9,265	6,068
9892 Supplemental Pension Payments (State Operations)	19	19	19
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	182	601	109

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7760 Department of General Services - Continued

	2020-21*	2021-22*	2022-23*
Total Expenditures and Expenditure Adjustments	\$5,159	\$9,885	\$6,196
FUND BALANCE	\$7,784	\$5,648	\$7,166
Reserve for economic uncertainties	7,784	5,648	7,166
0006 Disability Access Account^s			
BEGINNING BALANCE	\$37,050	\$6,973	\$18,143
Prior Year Adjustments	132	-	-
Adjusted Beginning Balance	\$37,182	\$6,973	\$18,143
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	5,029	15,589	16,625
4130000 Architecture Public Building Fees	10,849	-	-
4163000 Investment Income - Surplus Money Investments	83	1	1
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	1	1
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Disability Access Account (0006) per Item 7760-011-0006, Budget Act of 2020	-	8,750	8,750
Loan from Disability Access Account (0006) to General Fund (0001) per Item 7760-011-0006, Budget Act of 2020	-35,000	-	-
Loan from Disability Access Account (0006) to General Fund (0001) per CS 3.92 Budget Act of 2020	806	-	-
Loan from Disability Access Account (0006) to General Fund (0001) per CS 3.92, Budget Act of 2020	-806	-	-
Total Revenues, Transfers, and Other Adjustments	-\$19,039	\$24,341	\$25,377
Total Resources	\$18,143	\$31,314	\$43,520
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	10,463	12,326	13,621
9892 Supplemental Pension Payments (State Operations)	246	246	246
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	461	599	25
Total Expenditures and Expenditure Adjustments	\$11,170	\$13,171	\$13,892
FUND BALANCE	\$6,973	\$18,143	\$29,628
Reserve for economic uncertainties	6,973	18,143	29,628
0026 State Motor Vehicle Insurance Account^s			
BEGINNING BALANCE	\$34,020	\$39,928	\$41,037
Prior Year Adjustments	47	-	-
Adjusted Beginning Balance	\$34,067	\$39,928	\$41,037
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	54	-	-
4172500 Miscellaneous Revenue	34,125	35,436	45,000
Transfers and Other Adjustments			
Loan from State Motor Vehicle Insurance Account (0026) to General Fund (0001) per CS 3.92 Budget Act of 2020	141	-	-
Loan from State Motor Vehicle Insurance Account (0026) to General Fund (0001) per CS 3.92, Budget Act of 2020	-141	-	-
Total Revenues, Transfers, and Other Adjustments	\$34,179	\$35,436	\$45,000
Total Resources	\$68,246	\$75,364	\$86,037
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	28,140	34,205	34,207
9892 Supplemental Pension Payments (State Operations)	57	57	57
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	121	65	1,241
Total Expenditures and Expenditure Adjustments	\$28,318	\$34,327	\$35,505
FUND BALANCE	\$39,928	\$41,037	\$50,532

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7760 Department of General Services - Continued

	2020-21*	2021-22*	2022-23*
Reserve for economic uncertainties	39,928	41,037	50,532
0328 Public School Planning, Design, and Construction Review Revolving Fund^s			
BEGINNING BALANCE	\$65,693	\$44,998	\$57,380
Prior Year Adjustments	-244	-	-
Adjusted Beginning Balance	\$65,449	\$44,998	\$57,380
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	260	-	-
4130000 Architecture Public Building Fees	79,556	80,435	81,406
4163000 Investment Income - Surplus Money Investments	596	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	5	1	1
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Public School Planning, Design and Construction Review Revolving Fund (0328) per Item 7760-001-0328, Budget Act of 2020	-	8,750	8,750
Loan from Public School Planning Design and Construction Review Revolving Fund (0328) to General Fund (0001) per CS 3.92 Budget Act of 2020	4,571	-	-
Loan from Public School Planning, Design and Construction Review Revolving Fund (0328) to General Fund (0001) per Item 7760-011-0328, Budget Act of 2020	-35,000	-	-
Loan from Public School Planning, Design, and Construction Review Revolving Fund (0328) to General Fund (0001) per CS 3.92, Budget Act of 2020	-4,571	-	-
Total Revenues, Transfers, and Other Adjustments	\$45,417	\$89,186	\$90,157
Total Resources	\$110,866	\$134,184	\$147,537
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	61,482	71,737	71,775
9892 Supplemental Pension Payments (State Operations)	1,625	1,625	1,625
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,761	3,442	135
Total Expenditures and Expenditure Adjustments	\$65,868	\$76,804	\$73,535
FUND BALANCE	\$44,998	\$57,380	\$74,002
Reserve for economic uncertainties	44,998	57,380	74,002
3091 Certified Access Specialist Fund^s			
BEGINNING BALANCE	\$1,991	\$2,126	\$2,075
Prior Year Adjustments	85	-	-
Adjusted Beginning Balance	\$2,076	\$2,126	\$2,075
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	6	-	-
4126400 Processing Fee	287	325	325
4129400 Other Regulatory Licenses and Permits	1	4	4
4140000 Document Sales	59	34	34
Transfers and Other Adjustments			
Loan from Certified Access Specialist Fund (3091) to General Fund (0001) per CS 3.92 Budget Act of 2020	13	-	-
Loan from Certified Access Specialist Fund (3091) to General Fund (0001) per CS 3.92, Budget Act of 2020	-13	-	-
Total Revenues, Transfers, and Other Adjustments	\$353	\$363	\$363
Total Resources	\$2,429	\$2,489	\$2,438
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	274	390	391
9892 Supplemental Pension Payments (State Operations)	7	7	7
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	22	17	-
Total Expenditures and Expenditure Adjustments	\$303	\$414	\$398
FUND BALANCE	\$2,126	\$2,075	\$2,040

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7760 Department of General Services - Continued

	2020-21*	2021-22*	2022-23*
Reserve for economic uncertainties	2,126	2,075	2,040
3144 Building Standards Administration Special Revolving Fund^s			
BEGINNING BALANCE	\$10,451	\$4,355	\$5,476
Prior Year Adjustments	620	-	-
Adjusted Beginning Balance	\$11,071	\$4,355	\$5,476
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	3,386	3,150	3,300
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Buildings Standards Administration Special Revolving Fund (3144) per Item 7760-011-3144, Budget Act of 2020	-	1,850	1,850
Loan from Building Standards Administration Special Revolving Fund (3144) to General Fund (0001) per CS 3.92 Budget Act of 2020	165	-	-
Loan from Building Standards Administration Special Revolving Fund (3144) to General Fund (0001) per CS 3.92, Budget Act of 2020	-165	-	-
Loan from Building Standards Administration Special Revolving Fund (3144) to General Fund (0001) per Item 7760-011-3144, Budget Act of 2020	-7,400	-	-
Total Revenues, Transfers, and Other Adjustments	-\$4,014	\$5,000	\$5,150
Total Resources	\$7,057	\$9,355	\$10,626
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
2240 Department of Housing and Community Development (State Operations)	610	1,154	1,155
3540 Department of Forestry and Fire Protection (State Operations)	832	1,264	1,184
7760 Department of General Services (State Operations)	1,082	1,283	1,285
9892 Supplemental Pension Payments (State Operations)	34	34	34
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	144	144	81
Total Expenditures and Expenditure Adjustments	\$2,702	\$3,879	\$3,739
FUND BALANCE	\$4,355	\$5,476	\$6,887
Reserve for economic uncertainties	4,355	5,476	6,887
3245 Disability Access and Education Revolving Fund^s			
BEGINNING BALANCE	\$2,092	\$2,456	\$2,528
Prior Year Adjustments	2	-	-
Adjusted Beginning Balance	\$2,094	\$2,456	\$2,528
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	897	861	861
Transfers and Other Adjustments			
Loan from Disability Access and Education Revolving Fund (3245) to General Fund (0001) per CS 3.92 Budget Act of 2020	52	-	-
Loan from Disability Access and Education Revolving Fund (3245) to General Fund (0001) per CS 3.92, Budget Act of 2020	-52	-	-
Total Revenues, Transfers, and Other Adjustments	\$897	\$861	\$861
Total Resources	\$2,991	\$3,317	\$3,389
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	502	757	756
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	33	32	-
Total Expenditures and Expenditure Adjustments	\$535	\$789	\$756
FUND BALANCE	\$2,456	\$2,528	\$2,633
Reserve for economic uncertainties	2,456	2,528	2,633
3292 State Project Infrastructure Fund^s			
BEGINNING BALANCE	\$756,605	\$12,702	\$34
Adjusted Beginning Balance	\$756,605	\$12,702	\$34
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			

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7760 Department of General Services - Continued

	2020-21*	2021-22*	2022-23*
Revenues:			
4163000 Investment Income - Surplus Money Investments	683	79	-
Transfers and Other Adjustments			
Revenue Transfer from State Project Infrastructure Fund (3292) to Operating Funds of Assembly and Senate (0160) per GC Sections 14692 (a)(2)(c)(i) and 9112 (a)(1)	-16,237	-	-
Revenue Transfer from the State Project Infrastructure Fund (3292) to Operating Funds of Assembly and Senate	-	-117,247	-
Revenue Transfer from the State Project Infrastructure Fund (3292) to the General Fund (0001) per Government Code Sections 14692(a)(2)(C)(i) and 9112(a)(1)	-694,192	-	-
Revenue transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per GC Sections 9114.5(a) and 14692(a)(2)(C)	-34,157	-	-
Total Revenues, Transfers, and Other Adjustments	<u>-\$743,903</u>	<u>-\$117,168</u>	<u>-</u>
Total Resources	<u>\$12,702</u>	<u>-\$104,466</u>	<u>\$34</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (Capital Outlay)	-	-104,500	-917,000
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>-\$104,500</u>	<u>-\$917,000</u>
FUND BALANCE	<u>\$12,702</u>	<u>\$34</u>	<u>\$917,034</u>
Reserve for economic uncertainties	12,702	34	917,034

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	3,772.0	3,919.0	3,919.0	\$283,472	\$314,606	\$313,626
Authorized Positions, Salaries, and Wages Realignment	-	188.3	188.3	-	-11,272	-7,157
Salary and Other Adjustments	-313.6	-	-	-34,773	16,193	16,526
Workload and Administrative Adjustments						
Contracted Fiscal Services Workload						
Accounting Officer (Spec)	-	-	2.0	-	-	130
Assoc Govtl Program Analyst	-	-	4.0	-	-	289
Assoc Pers Analyst	-	-	1.0	-	-	74
Personnel Spec	-	-	1.0	-	-	51
Staff Svcs Mgr I	-	-	2.0	-	-	170
Division of Community Assistance and Resolutions						
Assoc Govtl Program Analyst	-	-	3.0	-	-	219
Staff Svcs Mgr I	-	-	1.0	-	-	86
Various	-	-	1.0	-	-	144
Enterprise Technology Solutions Workload Adjustment						
Info Tech Assoc	-	-	3.0	-	-	220
Info Tech Spec I	-	-	4.0	-	-	365
Info Tech Spec II	-	-	2.0	-	-	216
Facilities Management Division Special Repair Workload Transfer						
Various	-	-	10.0	-	-	1,222
Increase Diversity and Inclusiveness						
Assoc Govtl Program Analyst	-	-	-	-	-	1,164
Research Data Spec I	-	-	-	-	-	80
Staff Svcs Mgr I	-	-	-	-	-	258
Office of Public Affairs Workload Adjustment						
Audio-Visual Spec (Tech)	-	-	1.0	-	-	73
Info Officer I (Spec)	-	-	2.0	-	-	145

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7760 Department of General Services - Continued

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Parking Administration Unit Workload Adjustment						
Auto Pool Attendant I	-	-	2.0	-	-	81
Position Authority for Facilities Grant Program						
Assoc Mgmt Auditor	-	2.0	2.0	-	-	-
Staff Svcs Analyst (Gen)	-	2.0	2.0	-	-	-
Staff Svcs Mgr I	-	1.0	1.0	-	-	-
Procurement Division Emergency Services Workload Adjustment						
Assoc Govtl Program Analyst	-	-	4.0	-	-	291
Mgmt Svcs Techn	-	-	1.0	-	-	44
Procurement Division Resources Alignment						
Various	-	-	-	-	-	400
Real Estate Services Division Excess Sites						
Sr Real Estate Officer (Spec)	-	-	-	-	-	184
Statewide Insurances Services Program Workload Adjustment						
Assoc Govtl Program Analyst	-	-	1.0	-	-	73
Statewide Travel Program Workload Adjustment						
Assoc Govtl Program Analyst	-	-	2.0	-	-	145
Staff Svcs Mgr I	-	-	1.0	-	-	86
Staff Svcs Mgr III	-	-	1.0	-	-	110
Telework Policy Oversight and Compliance Review						
C.E.A. - B	-	-	1.0	-	-	160
Assoc Govtl Program Analyst	-	-	4.0	-	-	291
Info Tech Spec II	-	-	1.0	-	-	108
Staff Svcs Mgr I	-	-	3.0	-	-	258
Staff Svcs Mgr II (Supvry)	-	-	1.0	-	-	95
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	5.0	64.0	\$-	\$-	\$7,232
Totals, Adjustments	-313.6	193.3	254.3	\$-34,773	\$4,921	\$16,647
TOTALS, SALARIES AND WAGES	3,458.4	4,112.3	4,173.3	\$248,699	\$319,527	\$330,273

INFRASTRUCTURE OVERVIEW

DGS is responsible for managing approximately 36.5 million square feet of space that supports a variety of state programs and functions. Of this amount, 13.2 million net usable square feet is attributable to 59 DGS-managed state office buildings including the State Capitol and two new office buildings (Clifford L. Allenby and Natural Resources Agency Headquarters, and the 10th and O Street Legislative Office Building); 2.4 million gross square feet related to 23 other state-owned buildings including warehouses, storage, the Central Heating and Cooling Plant, parking structures, and the State Records Warehouse; and 20.9 million net usable square feet is associated with DGS-managed commercial leases of all space types. Additionally, DGS has jurisdiction over retail and residential properties in downtown Sacramento that the Capitol Area Development Authority manages directly.

MAJOR PROJECT CHANGES

- State Capitol Building Annex—The Budget includes a one-time \$917 million General Fund transfer to the State Project Infrastructure Fund (SPIF) to fully fund the remaining design, pre-construction, and construction activities for the State Capitol Annex Projects. The projects are expected to be completed in 2026.

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

7760 Department of General Services - Continued**SUMMARY OF PROJECTS**

		State Building Program Expenditures	2020-21*	2021-22*	2022-23*
6340		CAPITAL OUTLAY Projects			
0000952	Sacramento Region: Gregory Bateson Building Renovation		-	191,585	-
	Design Build		-	191,585	-
0000955	Sacramento Region: Jesse Unruh Building Renovation		-	124,392	63,110
	Design Build		-	124,392	63,110
0000962	Sacramento Region: 10th and O Street State Office Building		-	476,738	-
	Design Build		-	476,738	-
0002632	Sacramento Region: Resources Building Renovation		-	452,106	73,727
	Design Build		-	452,106	73,727
0008982	Sacramento Region: Bonderson Building Swing Space		-	12,782	-
	Design Build		-	12,782	-
0009714	Sacramento Region: Joe Serna Jr. Cal-EPA Building		-	-	36
	Acquisition		-	-	36
TOTALS, EXPENDITURES, ALL PROJECTS			\$-	\$1,257,603	\$136,873
FUNDING			2020-21*	2021-22*	2022-23*
0001	General Fund		\$-	\$594,020	\$917,036
0660	Public Buildings Construction Fund		-	768,083	136,837
3292	State Project Infrastructure Fund		-	-104,500	-917,000
TOTALS, EXPENDITURES, ALL FUNDS			\$-	\$1,257,603	\$136,873

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY		2020-21*	2021-22*	2022-23*
0001 General Fund				
APPROPRIATIONS				
301	Budget Act appropriation	-	\$11,630	\$36
	0000962 - Sacramento Region: 10th and O Street State Office Building - Fund Shift from Lease Revenue Bonds to General Fund - COBCP - C	-	476,738	-
	Sacramento Region: Bonderson Building Swing Space Augmentation	-	1,152	-
311	Budget Act appropriation (transfer to State Project Infrastructure Fund)	-	93,000	917,000
	Additional transfer from the General Fund to the State Project Infrastructure Fund (SB 170)	-	11,500	-
TOTALS, EXPENDITURES		-	\$594,020	\$917,036
0660 Public Buildings Construction Fund				
APPROPRIATIONS				
301	Budget Act appropriation	-	\$768,083	\$136,837
TOTALS, EXPENDITURES		-	\$768,083	\$136,837
3292 State Project Infrastructure Fund				
APPROPRIATIONS				
311	Budget Act appropriation (transfer from State Project Infrastructure Fund to the General Fund)	(\$694,192)	(-)	(-)
TOTALS, EXPENDITURES		-	-	-
	Less funding provided by General Fund	-	-104,500	-917,000
NET TOTALS, EXPENDITURES		-	-\$104,500	-\$917,000
Total Expenditures, All Funds, (Capital Outlay)		\$0	\$1,257,603	\$136,873

7870 California Victim Compensation Board

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

7870 California Victim Compensation Board - Continued

The governing body of the California Victim Compensation Board (CalVCB) consists of three members: the Secretary of the Government Operations Agency who serves as the chair, the State Controller, and a public member appointed by the Governor. CalVCB provides responsive financial compensation to remedy the financial burdens of victims of crime through the Restitution Fund. The primary objectives of CalVCB are to:

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6380	Victim Compensation	194.4	175.0	177.0	\$107,516	\$133,647	\$177,781
6385	Restitution Program	23.2	27.0	27.0	10,998	14,613	15,240
6395	Good Samaritan	-	-	-	13	20	20
9900100	Administration	10.8	57.0	57.0	10,587	13,574	15,923
9900200	Administration - Distributed	-	-	-	-10,587	-13,574	-15,923
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		228.4	259.0	261.0	\$118,527	\$148,280	\$193,041
FUNDING					2020-21*	2021-22*	2022-23*
0001	General Fund				\$23,636	\$40,890	\$71,049
0214	Restitution Fund				66,007	70,987	69,915
0890	Federal Trust Fund				17,783	24,820	36,000
0995	Reimbursements				951	-	-
3286	Safe Neighborhoods and Schools Fund				10,150	11,583	16,077
TOTALS, EXPENDITURES, ALL FUNDS					\$118,527	\$148,280	\$193,041

LEGAL CITATIONS AND AUTHORITY

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

MAJOR PROGRAM CHANGES

- **Trauma Recovery Centers**—The Budget includes \$23 million one-time General Fund, to be spent over three years, to support existing trauma recovery centers, and to establish an innovative pilot program to operate satellite offices in hard-to-reach and/or rural areas affiliated with a local organization and overseen by an existing trauma recovery center.
- **Increased Federal Authority and Benefit Limit Adjustment**—The Budget includes \$7 million Federal Trust Fund expenditure authority to reflect the Federal Victims of Crime Act reimbursement rate increase from 60 percent to 75 percent. The additional federal funding will be used, in part, to support an increase in benefit limits for crime scene cleanup costs (from \$1,000 to \$1,700), funeral/burial costs (from \$7,500 to \$12,800), and relocation claims (from \$2,000 to \$3,400) to adjust for inflation since these limits were set in the early 2000s.
- **Media Outreach to Victims of Violent Crime**—The Budget includes \$3 million one-time Restitution Fund to conduct an outreach campaign to raise awareness of statewide victim support services, while targeting hard-to-reach populations.
- **Erroneous Conviction Compensation**—The Budget includes \$7 million ongoing General Fund and statutory changes to provide resources and an expedited process for compensating individuals who have been erroneously convicted of a crime.
- **Attorney General Fees – Erroneous Conviction Compensation Lawsuits**—The Budget includes \$874,000 General Fund in 2022-23 and 2023-24 for legal representation by the Department of Justice in lawsuits by individuals whose claims for

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7870 California Victim Compensation Board - Continued

erroneous conviction compensation were denied.

- Erroneous Conviction Claims Program (SB 446)—The Budget includes \$535,000 General Fund in 2022-23 and \$471,000 and ongoing to process compensation for individuals erroneously convicted of a crime in cases where a court did not provide a finding of factual innocence, pursuant to Chapter 490, Statutes of 2021 (SB 446).
- Information Technology Enhancements—The Budget includes \$2.4 million Restitution Fund in 2022-23 and \$808,000 in 2023-24 to upgrade technology infrastructure and meet state information security requirements.

DETAILED BUDGET ADJUSTMENTS

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Innovative Pilot Program for Victim Services	\$-	\$-	-	\$23,000	\$-	-
• Erroneous Conviction Fund	-	-	-	7,000	-	-
• Attorney General Fees - Erroneous Conviction Compensation Lawsuits	-	-	-	874	-	-
• Erroneous Conviction (SB 446)	-	-	-	535	-	2.0
• Federal Appropriation and Benefit Limit Adjustment	-	-	-	-	7,000	-
• Media Outreach to Victims of Violent Crimes	-	-	-	-	3,000	-
• IT Enhancements	-	-	-	-	2,367	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$31,409	\$12,367	2.0
Other Workload Budget Adjustments						
• Federal Appropriation Augmentation	-	-	-	-	4,196	-
• Unanticipated Costs - Attorney General Legal Fees	250	-	-	-	-	-
• C.S. 4.05 Ongoing Expenditure Reduction Adjustment	-	-494	-	-	-494	-
• Salary Adjustments	3	903	-	3	879	-
• Benefit Adjustments	1	447	-	1	531	-
• Miscellaneous Baseline Adjustments	-	-1	-	-	3,989	-
• Authorized Positions, Salaries, and Wages Realignment	-	-	40.2	-	-	40.2
• SWCAP	-	-	-	-	-16	-
• Retirement Rate Adjustments	-	-29	-	-	-29	-
Totals, Other Workload Budget Adjustments	\$254	\$826	40.2	\$4	\$9,056	40.2
Totals, Workload Budget Adjustments	\$254	\$826	40.2	\$31,413	\$21,423	42.2
Totals, Budget Adjustments	\$254	\$826	40.2	\$31,413	\$21,423	42.2

PROGRAM DESCRIPTIONS

6380 - VICTIM COMPENSATION PROGRAM

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

6385 - RESTITUTION PROGRAM

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

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7870 California Victim Compensation Board - Continued

6395 - GOOD SAMARITAN PROGRAM

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

DETAILED EXPENDITURES BY PROGRAM

		<u>2020-21*</u>	<u>2021-22*</u>	<u>2022-23*</u>
	PROGRAM REQUIREMENTS			
6380	VICTIM COMPENSATION			
	State Operations:			
0001	General Fund	\$23,636	\$7,890	\$1,549
0214	Restitution Fund	-317	31,179	35,980
0890	Federal Trust Fund	678	1,820	1,804
0995	Reimbursements	951	-	-
	Totals, State Operations	\$24,948	\$40,889	\$39,333
	Local Assistance:			
0001	General Fund	\$-	\$33,000	\$69,500
0214	Restitution Fund	55,313	25,175	18,675
0890	Federal Trust Fund	17,105	23,000	34,196
3286	Safe Neighborhoods and Schools Fund	10,150	11,583	16,077
	Totals, Local Assistance	\$82,568	\$92,758	\$138,448
	PROGRAM REQUIREMENTS			
6385	RESTITUTION PROGRAM			
	State Operations:			
0214	Restitution Fund	\$5,855	\$7,296	\$7,923
	Totals, State Operations	\$5,855	\$7,296	\$7,923
	Local Assistance:			
0214	Restitution Fund	\$5,143	\$7,317	\$7,317
	Totals, Local Assistance	\$5,143	\$7,317	\$7,317
	PROGRAM REQUIREMENTS			
6395	GOOD SAMARITAN			
	Local Assistance:			
0214	Restitution Fund	\$13	\$20	\$20
	Totals, Local Assistance	\$13	\$20	\$20
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0214	Restitution Fund	\$10,587	\$13,574	\$15,923
	Totals, State Operations	\$10,587	\$13,574	\$15,923
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0214	Restitution Fund	-\$10,587	-\$13,574	-\$15,923
	Totals, State Operations	-\$10,587	-\$13,574	-\$15,923
	TOTALS, EXPENDITURES			
	State Operations	30,803	48,185	47,256
	Local Assistance	87,724	100,095	145,785
	Totals, Expenditures	\$118,527	\$148,280	\$193,041

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7870 California Victim Compensation Board - Continued**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES						
Baseline Positions	218.8	218.8	218.8	\$16,261	\$17,503	\$17,506
Authorized Positions, Salaries, and Wages Realignment	-	40.2	40.2	-	2,416	2,799
Other Adjustments	9.6	-	2.0	288	904	1,145
Net Totals, Salaries and Wages	228.4	259.0	261.0	\$16,549	\$20,823	\$21,450
Staff Benefits	-	-	-	7,827	11,482	11,638
Totals, Personal Services	228.4	259.0	261.0	\$24,376	\$32,305	\$33,088
OPERATING EXPENSES AND EQUIPMENT				\$6,427	\$8,880	\$14,168
SPECIAL ITEMS OF EXPENSES				-	7,000	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$30,803	\$48,185	\$47,256

2 Local Assistance	Expenditures		
	2020-21*	2021-22*	2022-23*
Victims of Crime Claim Payments	\$59,671	\$68,134	\$79,330
Joint Powers/Criminal Restitution Compacts	13,674	14,137	14,137
10 Percent County Rebates	2,216	4,221	4,221
Good Samaritan	13	20	20
Trauma Recovery Centers	12,150	13,583	41,077
PC 4900 Claim Payments	-	-	7,000
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$87,724	\$100,095	\$145,785

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$136	\$136	\$1,549
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Unanticipated Costs - Attorney General Legal Fees	-	250	-
011 Budget Act appropriation (transfer to Restitution Fund)	23,500	-	-
012 Budget Act appropriation (Forced or Involuntary Sterilization Account)	-	7,500	-
Control Section 19.57 - 2021 Budget Act - Victims of Forced or Involuntary Sterilization	-	300	-
Technical Adjustment: Control Section 19.57 - 2021 Budget Act - Victims of Forced or Involuntary Sterilization	-	-300	-
TOTALS, EXPENDITURES	\$23,636	\$7,890	\$1,549
0214 Restitution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$29,038	\$37,649	\$43,903
Allocation for Employee Compensation	-	879	-
Allocation for Staff Benefits	-	447	-
Allocation for Telework Stipend	-	24	-
C.S. 4.05 Ongoing Expenditure Reduction Adjustment	-	-494	-
IT Consolidation Unfair Labor Practice Settlement	-	-1	-
Section 3.60 Pension Contribution Adjustment	-	-29	-

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7870 California Victim Compensation Board - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Totals Available	\$29,038	\$38,475	\$43,903
TOTALS, EXPENDITURES	\$29,038	\$38,475	\$43,903
Less funding provided by General Fund	-23,500	-	-
NET TOTALS, EXPENDITURES	\$5,538	\$38,475	\$43,903
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$678	\$1,820	\$1,804
Totals Available	\$678	\$1,820	\$1,804
TOTALS, EXPENDITURES	\$678	\$1,820	\$1,804
0903 State Penalty Fund			
APPROPRIATIONS			
011 Budget Act appropriation (transfer from the State Penalty Fund to the Restitution Fund)	(\$6,534)	(\$6,534)	(\$6,534)
TOTALS, EXPENDITURES	-	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$951	-	-
TOTALS, EXPENDITURES	\$951	-	-
3383 Forced or Involuntary Sterilization Compensation Account			
APPROPRIATIONS			
Pending Legislation	-	\$7,500	-
Control Section 19.57 - 2021 Budget Act - Victims of Forced or Involuntary Sterilization	-	300	-
Technical Adjustment: Control Section 19.57 - 2021 Budget Act - Victims of Forced or Involuntary Sterilization	-	-300	-
TOTALS, EXPENDITURES	-	\$7,500	-
Less funding provided by General Fund	-	-7,500	-
NET TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (State Operations)	\$30,803	\$48,185	\$47,256
2 LOCAL ASSISTANCE	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	-	\$30,000
111 Budget Act appropriation (transfer to Restitution Fund)	-	33,000	39,500
TOTALS, EXPENDITURES	-	\$33,000	\$69,500
0214 Restitution Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$13	\$20	\$20
102 Budget Act appropriation	13,674	14,137	14,137
103 Budget Act appropriation	2,000	2,000	2,000
Government Code section 13964	42,566	45,134	45,134
Government Code section 13963(f)	2,216	4,221	4,221
Totals Available	\$60,469	\$65,512	\$65,512
TOTALS, EXPENDITURES	\$60,469	\$65,512	\$65,512
Less funding provided by General Fund	-	-33,000	-39,500
NET TOTALS, EXPENDITURES	\$60,469	\$32,512	\$26,012
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$17,105	\$23,000	\$34,196
Totals Available	\$17,105	\$23,000	\$34,196
TOTALS, EXPENDITURES	\$17,105	\$23,000	\$34,196
3286 Safe Neighborhoods and Schools Fund			

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7870 California Victim Compensation Board - Continued

2 LOCAL ASSISTANCE	2020-21*	2021-22*	2022-23*
APPROPRIATIONS			
Government Code section 7599.1(c)	\$10,150	\$11,583	\$16,077
Totals Available	\$10,150	\$11,583	\$16,077
TOTALS, EXPENDITURES	\$10,150	\$11,583	\$16,077
Total Expenditures, All Funds, (Local Assistance)	\$87,724	\$100,095	\$145,785
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$118,527	\$148,280	\$193,041

FUND CONDITION STATEMENTS

	2020-21*	2021-22*	2022-23*
0214 Restitution Fund^S			
BEGINNING BALANCE	\$18,193	\$16,842	\$9,295
Prior Year Adjustments	849	-	-
Adjusted Beginning Balance	\$19,042	\$16,842	\$9,295
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4131000 Crimes of Public Offense Fines	22,015	20,000	20,000
4131500 Felony Conviction Penalties	37,139	40,000	40,000
4143500 Miscellaneous Services to the Public	-	1	1
4163000 Investment Income - Surplus Money Investments	160	140	140
4170700 Civil and Criminal Violation Assessment	853	1,000	1,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	762	300	300
4172500 Miscellaneous Revenue	1	4	4
4173500 Settlements and Judgments - Other	7	-	-
Transfers and Other Adjustments			
Coronavirus Relief Transfer	21	-	-
Revenue Transfer from the State Penalty Fund (0903) to the Restitution Fund (0214) per Proposed Item 7870-011-0903	6,534	6,534	6,534
Total Revenues, Transfers, and Other Adjustments	\$67,492	\$67,979	\$67,979
Total Resources	\$86,534	\$84,821	\$77,274
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7870 California Victim Compensation Board (State Operations)	29,038	38,475	43,903
7870 California Victim Compensation Board (Local Assistance)	60,469	65,512	65,512
9892 Supplemental Pension Payments (State Operations)	863	863	863
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,822	3,676	-
Less funding provided by General Fund (State Operations)	-23,500	-	-
Less funding provided by General Fund (Local Assistance)	-	-33,000	-39,500
Total Expenditures and Expenditure Adjustments	\$69,692	\$75,526	\$70,778
FUND BALANCE	\$16,842	\$9,295	\$6,496
Reserve for economic uncertainties	16,842	9,295	6,496
3383 Forced or Involuntary Sterilization Compensation Account^S			
BEGINNING BALANCE	-	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7870 California Victim Compensation Board (State Operations)	-	7,500	-
Less funding provided by General Fund (State Operations)	-	-7,500	-
FUND BALANCE	-	-	-

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

7870 California Victim Compensation Board - Continued**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	218.8	218.8	218.8	\$16,261	\$17,503	\$17,506
Authorized Positions, Salaries, and Wages Realignment	-	40.2	40.2	-	2,416	2,799
Salary and Other Adjustments	9.6	-	-	288	904	882
Workload and Administrative Adjustments						
Erroneous Conviction (SB 446)						
Atty III	-	-	2.0	-	-	263
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	2.0	\$-	\$-	\$263
Totals, Adjustments	9.6	40.2	42.2	\$288	\$3,320	\$3,944
TOTALS, SALARIES AND WAGES	228.4	259.0	261.0	\$16,549	\$20,823	\$21,450

7900 Public Employees' Retirement System

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 2,077,000 active employees and retirees of state and local agencies in California as of June 30, 2021. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,531,000 active and retired state, local government, and school employees and their family members as of June 30, 2021. CalPERS develops, negotiates, and administers contracts with health maintenance organizations, group hospitals, and medical insurance plans. In addition, CalPERS administers a long-term care program for members and eligible individuals.

CalPERS is governed by a Board of Administration. The California Constitution provides that the CalPERS Board of Administration has authority over the administration of the retirement system with the exception of the Health Benefits Program and Social Security.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6410	Retirement	693.4	782.1	782.1	\$96,277	\$117,432	\$117,924
6412	Social Security	5.0	5.0	5.0	760	1,081	1,082
6415	Health Benefits	255.2	255.2	255.2	63,188	81,198	81,295
6420	Investment Operations	302.3	331.0	331.0	71,522	86,574	87,674
6425	Administration	1,375.9	1,477.4	1,477.4	194,462	238,108	242,754
6430	Benefit Payments	-	-	-	32,623,266	34,996,737	37,258,398
9990	Unscheduled Items of Appropriation	-	-	-	243,000	1,881,000	2,925,000
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		2,631.8	2,850.7	2,850.7	\$33,292,475	\$37,402,130	\$40,714,127
FUNDING					2020-21*	2021-22*	2022-23*
0001	General Fund				\$243,000	\$1,881,000	\$2,925,000
0652	Old Age and Survivors Insurance Revolving Fund				760	1,081	1,082
0815	Judges Retirement Fund				1,551	2,026	2,160
0820	Legislators Retirement Fund				399	533	587
0822	Public Employees Health Care Fund (PEHCF)				4,245,942	4,537,572	4,634,916
0830	Public Employees Retirement Fund				28,584,074	30,740,017	32,895,847
0833	Annuity Health Care Coverage Fund				178,127	191,816	204,002
0849	Replacement Benefit Custodial Fund				583	586	614

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

7900 Public Employees' Retirement System - Continued

FUNDING		2020-21*	2021-22*	2022-23*
0884	Judges Retirement System II Fund	1,812	2,514	2,409
0950	Public Employees Contingency Reserve Fund	26,063	33,273	33,312
0995	Reimbursements	10,160	11,673	14,121
9251	California Employers' Pension Prefunding Trust Fund	4	39	77
TOTALS, EXPENDITURES, ALL FUNDS		\$33,292,475	\$37,402,130	\$40,714,127

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

MAJOR PROGRAM CHANGES

• The Budget includes \$2.9 billion Proposition 2 debt repayment funding for a supplemental pension payment in 2022-23 to further reduce the state's CalPERS unfunded liability. This is a supplemental payment in addition to the estimated \$8.2 billion contribution that the state is statutorily-required to make to CalPERS in 2022-23. Contribution estimates incorporate retirement rates corresponding to the recent discount rate change from 7 percent to 6.8 percent. Based on current projections, an additional \$5 billion in Proposition 2 funding is planned to be paid to CalPERS over the remaining forecast period (fiscal years 2023-24 to 2025-26) depending on the future availability of those funds.

• Although not reflected in 7900 - Public Employees' Retirement System, the Budget includes \$143 million within the Proposition 2 debt repayment requirement to pay down the General Fund's portion of a loan from the Surplus Money Investment Fund. This loan funded a one-time \$6 billion supplemental pension payment towards the CalPERS state retirement plans in 2017-18.

DETAILED BUDGET ADJUSTMENTS

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Proposition 2 Supplemental Pension Payment	\$-	\$-	-	\$567,000	\$-	-
• Current Year and Budget Year Adjustments	-	14,255	-	-	14,255	-
• Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-14,255	-	-	-14,255	-
• Miscellaneous Baseline Adjustments	-	-327,286	-30.3	-	1,939,845	-30.3
• Salary Adjustments	-	10,222	-	-	10,186	-
• Benefit Adjustments	-	5,015	-	-	5,917	-
• Retirement Rate Adjustments	-	-387	-	-	-387	-
Totals, Other Workload Budget Adjustments	\$-	\$-312,436	-30.3	\$567,000	\$1,955,561	-30.3
Totals, Workload Budget Adjustments	\$-	\$-312,436	-30.3	\$567,000	\$1,955,561	-30.3
Totals, Budget Adjustments	\$-	\$-312,436	-30.3	\$567,000	\$1,955,561	-30.3

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

7900 Public Employees' Retirement System - Continued**0830 Public Employees' Retirement Fund Summary**

0830 Public Employees' Retirement Fund^{1/2/}	PY 2020-21*	CY 2021-22*	BY 2022-23*
Beginning Balance	\$391,149,541	\$482,491,239	\$577,758,040
Prior Year Adjustments	2,108,959		
Adjusted Beginning Balance	\$393,258,500	\$482,491,239	\$577,758,040
Revenues:			
Investment Income	\$93,343,709	\$99,691,081	\$106,470,075
Employer Contributions-State ^{3/}	6,185,375	6,651,000	6,651,000
Employer Contributions-Local	13,868,880	14,912,907	14,912,907
Member Contributions	4,737,502	5,094,133	5,094,133
Contribution Refunds	(287,556)	(307,110)	(327,993)
Total Revenues	\$117,847,910	\$126,042,011	\$132,800,122
Expenditures:			
Pension Benefit Payments	\$27,436,610	\$29,302,299	\$31,294,856
Administrative Expenditures ^{4/}	373,527	453,021	452,794
Other Expenditures ^{5/}	805,034	1,019,890	1,019,890
Total Expenditures	\$28,615,171	\$30,775,210	\$32,767,540
Ending Fund Balance	\$482,491,239	\$577,758,040	\$677,790,622

^{1/} This display reflects fund data as of the 2022-23 Governor's Budget.

^{2/} This display does not reflect the \$2.9 billion supplemental pension payment to the California Public Employees' Retirement System (CalPERS) in 2022-23 towards the unfunded liabilities of the state retirement plans that are included in the 2022 Budget Act. This display does not reflect the supplemental pension payments to CalPERS state plans included in the 2019 Budget Act, 2020 Budget Act, or 2021 Budget Act.

^{3/} The 2022 Budget Act estimates 2022-23 state contributions to CalPERS to be \$7,474,890,000. The decrease in this estimate from the 2022-23 Governor's Budget to the 2022 Budget Act reflects a slight decrease in the state plans' employer contribution rate, as approved by the CalPERS Board of Administration at its April 2022 meeting.

^{4/} The 2022 Budget Act estimates 2022-23 administrative expenditures to be \$457,192,000, as approved by the CalPERS Board of Administration at its April 2022 meeting. The increase to this estimate from the 2022-23 Governor's Budget to the 2022 Budget Act reflects anticipated increases in personal services and operating expenses and equipment captured in the expenditures approved in April 2022.

^{5/} The 2022 Budget Act estimates 2022-23 other expenditures to be \$1,178,765,000, as approved by the CalPERS Board of Administration at its April 2022 meeting. The increase to this estimate from the 2022-23 Governor's Budget to the 2022 Budget Act is primarily due to an increase in investment external management fees and technology expenses.

7900 Public Employees' Retirement System - Continued**State Retiree Healthcare Prefunding**

0833 Annuitants' Health Care Coverage Fund Summary^{1/2/} (California Employers' Retiree Benefit Trust)	PY 2020-21*	CY 2021-22*^{5/}	BY 2022-23*
Beginning Balance	\$2,689,874	\$4,017,577	\$6,311,263
Revenues:^{3/}			
299001 State Prefunding of OPEB:			
State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU)	\$241,972	\$821,265	\$606,999
State BU2 Subaccount	11,404	36,944	27,106
State BU5 Subaccount	1	134,162	76,089
State BU6 Subaccount	109,211	368,723	252,469
State BU7 Subaccount	22,354	76,189	54,611
State BU8 Subaccount	23,789	73,760	54,828
State BU9 Subaccount	28,942	95,759	69,884
State BU10 Subaccount	9,049	28,882	19,030
State BU12 Subaccount	31,227	104,082	64,299
State BU13 Subaccount	3,068	9,648	6,542
State BU16 Subaccount	5,390	18,472	12,757
State BU18 Subaccount	15,477	50,096	42,199
State BU19 Subaccount	14,534	51,257	34,746
State Excluded Employees	13,801	43,529	29,477
State Judicial Employees Subaccount	8,177	8,786	8,944
State Income from Investments	792,139	376,524	530,026
Total Revenues	\$1,330,535	\$2,298,078	\$1,890,006
Expenditures:			
Administrative Expenditures	\$2,832	\$4,392	\$6,168
Total Expenditures	\$2,832	\$4,392	\$6,168
Total Resources^{4/}	\$4,017,577	\$6,311,263	\$8,195,101

^{1/} This display reflects fund data as of the 2022-23 Governor's Budget.

^{2/} This display only represents state employee and employer activity within the Annuitant's Health Care Coverage Fund. For a complete overview of revenues and expenditures contained within the fund, including public agencies, refer to the Fund Condition Statement.

^{3/} Represents state employee and employer contribution amounts.

^{4/} Per Government Code Section 22940, assets accumulated in state bargaining unit subaccounts within the Annuitant's Health Care Coverage Fund will not be expended until the individual subaccount reaches a 100 percent funded ratio as determined by an actuarial valuation, or until July 1, 2046.

^{5/} Per Government Code Section 22944.6, amount includes \$616 million to help ensure full funding by 2046, which is provided by the employer on behalf of the employees, based on the actuarial liability for each bargaining unit, since employee prefunding contributions were suspended in 2020-21 due to the Personal Leave Program 2020.

7900 Public Employees' Retirement System - Continued

PROGRAM DESCRIPTIONS

6410 - RETIREMENT

CalPERS provides retirement planning education, service and disability retirement, refunds, and survivor and death benefits for employees of California public employers. CalPERS provides special benefits based on death or disability incurred in the line of duty for members in certain occupations. As of June 30, 2021, there were about 1,327,000 active and inactive members, and about 751,000 retirees, survivors, and beneficiaries under the CalPERS system.

Basic retirement benefits are generally based upon three factors: age at retirement, years of service, and final compensation. There are different formulas for each of the member categories, such as Miscellaneous, Industrial, Peace Officer/Firefighter, California Highway Patrol, and Safety. Over 50 contract options are available to local cities, counties, and districts that contract with CalPERS. However, state and local employees hired after January 1, 2013 will generally be limited to one of five benefit formulas. A member's retirement and death benefits are determined by statute and/or contract provisions.

As of June 30, 2021, there were 2,892 public agency and school district employers providing CalPERS retirement, death, and survivor benefits to California public employees. CalPERS benefits may be transferable for members who continue their careers with many other public employers in California as a result of agreements between CalPERS and other public agency retirement systems.

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

6412 - SOCIAL SECURITY

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

6415 - HEALTH BENEFITS

The Health Benefits Branch program contracts with health maintenance organizations, claim administrators, employee associations, and others to provide health insurance for state, California State University, and local public agency employees, retirees, and their dependents. The program negotiates and monitors health plan contracts, develops cost-effective programs, provides enrollment services to members and employers, and meets and confers with employee organizations and employer representatives.

Additionally, this program maintains demographic and statistical information systems; establishes standards for Basic, Supplement to Medicare, and Managed Medicare health plans; establishes and maintains health benefits coverage for all eligible employees and retirees; provides accurate and timely accounting for participating agencies; and serves as an impartial intermediary between CalPERS enrollees and insurance carriers in resolving claim and service disputes.

6420 - INVESTMENT OPERATIONS

Through this program, CalPERS invests funds in various investment categories (stocks, bonds, real estate, etc.) for the purpose of minimizing the employers' contributions to the system needed to provide benefits to active participants, retired members, and their beneficiaries. Since CalPERS was established in 1932, investment assets of the Public Employees' Retirement Fund have grown from \$800,000 to a total of \$477.3 billion, as of June 30, 2021.

6425 - ADMINISTRATION

This program provides executive direction, specialized information, and administrative support necessary to administer all of the CalPERS programs. The various services include: Audits, Diversity Outreach, Enterprise Compliance, Enterprise Strategy Performance, Executive, Financial Office, Human Resources, Information Technology, Legal, Legislative Affairs, Long Term Care, Operational Support, and Public Affairs.

DETAILED EXPENDITURES BY PROGRAM

		2020-21*	2021-22*	2022-23*
	PROGRAM REQUIREMENTS			
6410	RETIREMENT			

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

7900 Public Employees' Retirement System - Continued

		2020-21*	2021-22*	2022-23*
	State Operations:			
0815	Judges Retirement Fund	\$1,551	\$2,026	\$2,160
0820	Legislators Retirement Fund	399	533	587
0830	Public Employees Retirement Fund	86,606	104,819	105,919
0833	Annuity Health Care Coverage Fund	5,322	6,915	6,158
0849	Replacement Benefit Custodial Fund	583	586	614
0884	Judges Retirement System II Fund	1,812	2,514	2,409
9251	California Employers' Pension Prefunding Trust Fund	4	39	77
	Totals, State Operations	\$96,277	\$117,432	\$117,924
	PROGRAM REQUIREMENTS			
6412	SOCIAL SECURITY			
	State Operations:			
0652	Old Age and Survivors Insurance Revolving Fund	\$760	\$1,081	\$1,082
	Totals, State Operations	\$760	\$1,081	\$1,082
	PROGRAM REQUIREMENTS			
6415	HEALTH BENEFITS			
	State Operations:			
0822	Public Employees Health Care Fund (PEHCF)	\$37,125	\$47,925	\$47,983
0950	Public Employees Contingency Reserve Fund	26,063	33,273	33,312
	Totals, State Operations	\$63,188	\$81,198	\$81,295
	PROGRAM REQUIREMENTS			
6420	INVESTMENT OPERATIONS			
	State Operations:			
0830	Public Employees Retirement Fund	\$71,522	\$86,574	\$87,674
	Totals, State Operations	\$71,522	\$86,574	\$87,674
	PROGRAM REQUIREMENTS			
6425	ADMINISTRATION			
	State Operations:			
0830	Public Employees Retirement Fund	184,302	226,435	228,633
0995	Reimbursements	10,160	11,673	14,121
	Totals, State Operations	\$194,462	\$238,108	\$242,754
	PROGRAM REQUIREMENTS			
6430	BENEFIT PAYMENTS			
	Unclassified:			
0822	Public Employees Health Care Fund (PEHCF)	\$4,208,817	\$4,489,647	\$4,586,933
0830	Public Employees Retirement Fund	28,241,644	30,322,189	32,473,621
0833	Annuity Health Care Coverage Fund	172,805	184,901	197,844
	Totals, Unclassified	\$32,623,266	\$34,996,737	\$37,258,398
	PROGRAM REQUIREMENTS			
9990	UNSCHEDULED ITEMS OF APPROPRIATION			
	State Operations:			
0001	General Fund	\$243,000	\$1,881,000	\$2,925,000
	Totals, State Operations	\$243,000	\$1,881,000	\$2,925,000
	TOTALS, EXPENDITURES			
	State Operations	669,209	2,405,393	3,455,729
	Unclassified	32,623,266	34,996,737	37,258,398
	Totals, Expenditures	\$33,292,475	\$37,402,130	\$40,714,127

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7900 Public Employees' Retirement System - Continued**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES						
Baseline Positions	2,881.0	2,881.0	2,881.0	\$224,706	\$253,138	\$253,138
Other Adjustments	-249.2	-30.3	-30.3	3,337	11,702	11,666
Net Totals, Salaries and Wages	2,631.8	2,850.7	2,850.7	\$228,043	\$264,840	\$264,804
Staff Benefits	-	-	-	377,206	2,042,369	3,086,503
Totals, Personal Services	2,631.8	2,850.7	2,850.7	\$605,249	\$2,307,209	\$3,351,307
OPERATING EXPENSES AND EQUIPMENT				\$63,910	\$98,134	\$104,372
SPECIAL ITEMS OF EXPENSES				50	50	50
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$669,209	\$2,405,393	\$3,455,729

4 Unclassified	Expenditures		
	2020-21*	2021-22*	2022-23*
Other Special Items of Expense	\$32,623,266	\$34,996,737	\$37,258,398
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$32,623,266	\$34,996,737	\$37,258,398

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
State retirement contribution to CalPERS (GF)	(\$2,431,760)	(\$2,556,290)	(\$3,821,023)
Revised Estimates	(-)	(309,085)	(-)
State retirement contribution to CalPERS (GF) CSU	(679,876)	(676,832)	(744,010)
Revised Estimates	(-)	(-1,367)	(-)
Prior Year Balances Available:			
Government Code Section 20825.12 (Supplemental Pension Payment)	243,000	-	-
Pending Legislation (Supplemental Pension Payment)	-	1,881,000	2,925,000
TOTALS, EXPENDITURES	\$243,000	\$1,881,000	\$2,925,000
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (SF)	(\$1,777,006)	(\$2,003,108)	(\$2,564,275)
Revised Estimates	(-)	(271,592)	(-)
TOTALS, EXPENDITURES	-	-	-
0652 Old Age and Survivors Insurance Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$760	\$1,051	\$1,082
Allocation for Employee Compensation	-	21	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
TOTALS, EXPENDITURES	\$760	\$1,081	\$1,082
0815 Judges Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$1,551)	(\$1,916)	(\$2,160)
Current Year and Budget Year Adjustments	(-)	(22)	(-)
Section 4.05 Ongoing Expenditure Reduction Adjustment	(-)	(88)	(-)

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7900 Public Employees' Retirement System - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Article XVI, Section 17 of the California State Constitution	1,551	1,916	2,160
Allocation for Employee Compensation	-	46	-
Allocation for Staff Benefits	-	21	-
Current Year and Budget Year Adjustments	-	-43	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	88	-
TOTALS, EXPENDITURES	\$1,551	\$2,026	\$2,160
0820 Legislators Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$399)	(\$504)	(\$587)
Current Year and Budget Year Adjustments	(-)	(-3)	(-)
Section 4.05 Ongoing Expenditure Reduction Adjustment	(-)	(32)	(-)
Article XVI, Section 17 of the California State Constitution	399	504	587
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	4	-
Current Year and Budget Year Adjustments	-	-18	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	32	-
TOTALS, EXPENDITURES	\$399	\$533	\$587
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
001 Budget Act appropriation	\$37,125	\$46,496	\$47,983
Allocation for Employee Compensation	-	970	-
Allocation for Staff Benefits	-	469	-
Allocation for Telework Stipend	-	23	-
Section 3.60 Pension Contribution Adjustment	-	-33	-
TOTALS, EXPENDITURES	\$37,125	\$47,925	\$47,983
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
003 Budget Act appropriation	(\$805,034)	(\$1,030,261)	(\$1,178,765)
Current Year and Budget Year Adjustments	(-)	(-10,371)	(-)
015 Budget Act appropriation	(342,430)	(397,983)	(422,226)
Current Year and Budget Year Adjustments	(-)	(37,321)	(-)
Section 4.05 Ongoing Expenditure Reduction Adjustment	(-)	(-17,476)	(-)
Article XVI, Section 17 of the California State Constitution	342,380	397,933	422,176
Allocation for Employee Compensation	-	8,072	-
Allocation for Staff Benefits	-	3,998	-
Current Year and Budget Year Adjustments	-	25,565	-
Section 3.60 Pension Contribution Adjustment	-	-314	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-17,476	-
Government Code section 20236 (investment related bill analysis)	50	50	50
TOTALS, EXPENDITURES	\$342,430	\$417,828	\$422,226
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$5,322)	(\$6,469)	(\$6,158)
Current Year and Budget Year Adjustments	(-)	(46)	(-)
Section 4.05 Ongoing Expenditure Reduction Adjustment	(-)	(400)	(-)
Government Code section 22940	5,322	6,469	6,158
Allocation for Employee Compensation	-	115	-
Allocation for Staff Benefits	-	56	-
Current Year and Budget Year Adjustments	-	-120	-
Section 3.60 Pension Contribution Adjustment	-	-5	-

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7900 Public Employees' Retirement System - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	400	-
TOTALS, EXPENDITURES	\$5,322	\$6,915	\$6,158
0849 Replacement Benefit Custodial Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$583)	(\$556)	(\$614)
Current Year and Budget Year Adjustments	(-)	(81)	(-)
Section 4.05 Ongoing Expenditure Reduction Adjustment	(-)	(-51)	(-)
Government Code section 21756	583	556	614
Allocation for Employee Compensation	-	12	-
Allocation for Staff Benefits	-	5	-
Current Year and Budget Year Adjustments	-	64	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-51	-
TOTALS, EXPENDITURES	\$583	\$586	\$614
0884 Judges Retirement System II Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$1,812)	(\$2,316)	(\$2,409)
Current Year and Budget Year Adjustments	(-)	(-25)	(-)
Section 4.05 Ongoing Expenditure Reduction Adjustment	(-)	(223)	(-)
Article XVI, Section 17 of the California State Constitution	1,812	2,316	2,409
Allocation for Employee Compensation	-	51	-
Allocation for Staff Benefits	-	23	-
Current Year and Budget Year Adjustments	-	-97	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	223	-
TOTALS, EXPENDITURES	\$1,812	\$2,514	\$2,409
0950 Public Employees Contingency Reserve Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$25,737	\$32,278	\$33,312
Allocation for Employee Compensation	-	676	-
Allocation for Staff Benefits	-	326	-
Allocation for Telework Stipend	-	16	-
Section 3.60 Pension Contribution Adjustment	-	-23	-
017 Budget Act appropriation	326	-	-
TOTALS, EXPENDITURES	\$26,063	\$33,273	\$33,312
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (NGC)	(\$715,823)	(\$803,432)	(\$1,089,593)
Revised Estimates	(-)	(146,407)	(-)
TOTALS, EXPENDITURES	-	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$10,160	\$11,673	\$14,121
TOTALS, EXPENDITURES	\$10,160	\$11,673	\$14,121
9251 California Employers' Pension Prefunding Trust Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$4)	(\$36)	(\$77)
Current Year and Budget Year Adjustments	(-)	(-33)	(-)
Section 4.05 Ongoing Expenditure Reduction Adjustment	(-)	(36)	(-)
Government Code section 21711	4	36	77
Allocation for Employee Compensation	-	1	-
Current Year and Budget Year Adjustments	-	-29	-

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7900 Public Employees' Retirement System - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	31	-
TOTALS, EXPENDITURES	\$4	\$39	\$77
Total Expenditures, All Funds, (State Operations)	\$669,209	\$2,405,393	\$3,455,729
 4 UNCLASSIFIED	 2020-21*	 2021-22*	 2022-23*
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
Government Code section 22840.2 (benefits paid)	\$4,208,817	\$4,567,312	\$4,586,933
Current Year and Budget Year Adjustments	-	-77,665	-
TOTALS, EXPENDITURES	\$4,208,817	\$4,489,647	\$4,586,933
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
Government Code sections 20170-20178 (benefits paid)	\$27,436,610	\$29,547,154	\$31,294,856
Current Year and Budget Year Adjustments	-	-244,855	-
Government Code sections 20172 and 20208 (other investment-related expenses)	81,339	130,613	134,667
Current Year and Budget Year Adjustments	-	-9,220	-
Government Code section 20210 (external investment advisors)	723,695	899,648	1,044,098
Current Year and Budget Year Adjustments	-	-1,151	-
TOTALS, EXPENDITURES	\$28,241,644	\$30,322,189	\$32,473,621
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
Government Code sections 22940 (benefits paid)	\$172,805	\$183,711	\$197,844
Current Year and Budget Year Adjustments	-	1,190	-
TOTALS, EXPENDITURES	\$172,805	\$184,901	\$197,844
Total Expenditures, All Funds, (Unclassified)	\$32,623,266	\$34,996,737	\$37,258,398
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$33,292,475	\$37,402,130	\$40,714,127

FUND CONDITION STATEMENTS

	2020-21*	2021-22*	2022-23*
0822 Public Employees Health Care Fund (PEHCF) ^N			
BEGINNING BALANCE	\$336,422	\$355,484	\$34,364
Prior Year Adjustments	-10,321	-	-
Adjusted Beginning Balance	\$326,101	\$355,484	\$34,364
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	3,059	3,120	3,183
4170900 Contributions to Fiduciary Funds	4,275,629	4,217,245	4,698,710
Total Revenues, Transfers, and Other Adjustments	\$4,278,688	\$4,220,365	\$4,701,893
Total Resources	\$4,604,789	\$4,575,849	\$4,736,257
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	37,125	47,925	47,983
7900 Public Employees' Retirement System (Unclassified)	4,208,817	4,489,647	4,586,933
9892 Supplemental Pension Payments (State Operations)	1,053	1,053	1,053
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,310	2,860	2,935
Total Expenditures and Expenditure Adjustments	\$4,249,305	\$4,541,485	\$4,638,904
FUND BALANCE	\$355,484	\$34,364	\$97,353
Reserve for economic uncertainties	355,484	34,364	97,353

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

7900 Public Employees' Retirement System - Continued

	2020-21*	2021-22*	2022-23*
0833 Annuitants Health Care Coverage Fund^N			
BEGINNING BALANCE	\$11,708,862	\$15,638,557	\$19,052,030
Prior Year Adjustments	-5,005	-	-
Adjusted Beginning Balance	\$11,703,857	\$15,638,557	\$19,052,030
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	2,311,376	821,396	927,052
4170900 Contributions to Fiduciary Funds	471,284	486,281	501,281
4172500 Miscellaneous Revenue	1,330,535	2,298,078	1,890,006
Total Revenues, Transfers, and Other Adjustments	\$4,113,195	\$3,605,755	\$3,318,339
Total Resources	\$15,817,052	\$19,244,312	\$22,370,369
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	5,322	6,915	6,158
7900 Public Employees' Retirement System (Unclassified)	172,805	184,901	197,844
9892 Supplemental Pension Payments (State Operations)	95	95	95
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	273	371	409
Total Expenditures and Expenditure Adjustments	\$178,495	\$192,282	\$204,506
FUND BALANCE	\$15,638,557	\$19,052,030	\$22,165,863
Reserve for economic uncertainties	15,638,557	19,052,030	22,165,863
0950 Public Employees Contingency Reserve Fund^N			
BEGINNING BALANCE	\$16,278	\$12,758	\$4,521
Prior Year Adjustments	-866	-	-
Adjusted Beginning Balance	\$15,412	\$12,758	\$4,521
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	1,889	1,645	1,721
4170900 Contributions to Fiduciary Funds	23,921	26,097	36,036
Total Revenues, Transfers, and Other Adjustments	\$25,810	\$27,742	\$37,757
Total Resources	\$41,222	\$40,500	\$42,278
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	26,063	33,273	33,312
9892 Supplemental Pension Payments (State Operations)	722	722	722
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,679	1,984	2,037
Total Expenditures and Expenditure Adjustments	\$28,464	\$35,979	\$36,071
FUND BALANCE	\$12,758	\$4,521	\$6,207
Reserve for economic uncertainties	12,758	4,521	6,207

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	2,881.0	2,881.0	2,881.0	\$224,706	\$253,138	\$253,138
Salary and Other Adjustments	-249.2	-30.3	-30.3	3,337	11,702	11,666
Totals, Adjustments	-249.2	-30.3	-30.3	\$3,337	\$11,702	\$11,666
TOTALS, SALARIES AND WAGES	2,631.8	2,850.7	2,850.7	\$228,043	\$264,840	\$264,804

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

7910 Office of Administrative Law

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

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

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6440	Regulatory Oversight	20.5	23.3	23.3	\$4,156	\$5,033	\$5,036
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		20.5	23.3	23.3	\$4,156	\$5,033	\$5,036
FUNDING		2020-21*			2021-22*	2022-23*	
0001	General Fund	\$2,311			\$2,768	\$2,905	
0995	Reimbursements	184			184	184	
9740	Central Service Cost Recovery Fund	1,661			2,081	1,947	
TOTALS, EXPENDITURES, ALL FUNDS		\$4,156			\$5,033	\$5,036	

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

DETAILED BUDGET ADJUSTMENTS

		2021-22*			2022-23*		
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments							
Other Workload Budget Adjustments							
•	Section 4.05 Ongoing Expenditure Reductions Adjustment	\$-27	\$-18	-	\$-27	\$-18	-
•	Salary Adjustments	71	47	-	87	58	-
•	Benefit Adjustments	34	23	-	38	26	-
•	Authorized Positions, Salaries, and Wages Realignment	-	-	1.0	-	-	1.0
•	Retirement Rate Adjustments	-2	-2	-	-2	-2	-
•	Miscellaneous Baseline Adjustments	-	-	-	-3	3	-
Totals, Other Workload Budget Adjustments		\$76	\$50	1.0	\$93	\$67	1.0
Totals, Workload Budget Adjustments		\$76	\$50	1.0	\$93	\$67	1.0

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

7910 Office of Administrative Law - Continued

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Totals, Budget Adjustments	\$76	\$50	1.0	\$93	\$67	1.0

DETAILED EXPENDITURES BY PROGRAM

		2020-21*	2021-22*	2022-23*
6440	PROGRAM REQUIREMENTS			
	REGULATORY OVERSIGHT			
	State Operations:			
0001	General Fund	\$2,311	\$2,768	\$2,905
0995	Reimbursements	184	184	184
9740	Central Service Cost Recovery Fund	1,661	2,081	1,947
	Totals, State Operations	\$4,156	\$5,033	\$5,036
	TOTALS, EXPENDITURES			
	State Operations	4,156	5,033	5,036
	Totals, Expenditures	\$4,156	\$5,033	\$5,036

EXPENDITURES BY CATEGORY

1 State Operations		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES							
Baseline Positions		22.3	22.3	22.3	\$2,338	\$2,575	\$2,544
Authorized Positions, Salaries, and Wages Realignment		-	1.0	1.0	-	58	142
Other Adjustments		-1.8	-	-	-157	118	145
Net Totals, Salaries and Wages		20.5	23.3	23.3	\$2,181	\$2,751	\$2,831
Staff Benefits		-	-	-	1,065	1,337	1,370
Totals, Personal Services		20.5	23.3	23.3	\$3,246	\$4,088	\$4,201
OPERATING EXPENSES AND EQUIPMENT					\$910	\$945	\$835
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)					\$4,156	\$5,033	\$5,036

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,311	\$2,692	\$2,905
Allocation for Employee Compensation	-	66	-
Allocation for Staff Benefits	-	34	-
Allocation for Telework Stipend	-	5	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reductions Adjustment	-	-27	-
Totals Available	\$2,311	\$2,768	\$2,905
TOTALS, EXPENDITURES	\$2,311	\$2,768	\$2,905
0995 Reimbursements			
APPROPRIATIONS			

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

7910 Office of Administrative Law - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
Reimbursements	\$184	\$184	\$184
TOTALS, EXPENDITURES	\$184	\$184	\$184
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,661	\$2,031	\$1,947
Allocation for Employee Compensation	-	44	-
Allocation for Staff Benefits	-	23	-
Allocation for Telework Stipend	-	3	-
Section 3.60 Pension Contribution Adjustment	-	-2	-
Section 4.05 Ongoing Expenditure Reductions Adjustment	-	-18	-
Totals Available	\$1,661	\$2,081	\$1,947
TOTALS, EXPENDITURES	\$1,661	\$2,081	\$1,947
Total Expenditures, All Funds, (State Operations)	\$4,156	\$5,033	\$5,036

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	22.3	22.3	22.3	\$2,338	\$2,575	\$2,544
Authorized Positions, Salaries, and Wages Realignment	-	1.0	1.0	-	58	142
Salary and Other Adjustments	-1.8	-	-	-157	118	145
Totals, Adjustments	-1.8	1.0	1.0	\$-157	\$176	\$287
TOTALS, SALARIES AND WAGES	20.5	23.3	23.3	\$2,181	\$2,751	\$2,831

7920 State Teachers' Retirement System

The California State Teachers' Retirement System (CalSTRS) administers a defined benefit plan, two defined contribution plans, a post-employment benefit plan, and a fund used to account for ancillary activities associated with various deferred compensation plans and programs:

- State Teachers' Retirement Plan (STRP)
- CalSTRS Pension2 Personal Wealth Plan (Internal Revenue Code 403(b) and 457(b) plans)
- Teachers' Health Benefits Fund
- Teachers' Deferred Compensation Fund

CalSTRS provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system. As of June 30, 2021, there were over 980,000 members, retirees, and beneficiaries in the STRP Defined Benefit Program.

CalSTRS is governed by the Teachers' Retirement Board. The California Constitution provides that the Teachers' Retirement Board has authority over the administration of the retirement system.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
6450	Service to Members and Employers	1,212.4	1,359.0	1,391.0	\$556,882	\$694,975	\$751,694
6455	Corporate Governance	17.5	20.0	22.0	46,402	29,391	26,114
6465	Benefit Payments	-	-	-	16,634,488	17,774,541	18,700,838
TOTALS, POSITIONS AND EXPENDITURES (All)		1,229.9	1,379.0	1,413.0	\$17,237,772	\$18,498,907	\$19,478,646

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

7920 State Teachers' Retirement System - Continued

Programs)	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
FUNDING			2020-21*	2021-22*	2022-23*	
0835 Teachers' Retirement Fund			\$17,196,777	\$18,458,175	\$19,438,468	
8001 Teachers' Health Benefits Fund			26,960	27,394	26,932	
8005 Teachers' Replacement Benefits Program Fund			12,618	11,200	11,333	
8041 Teachers' Deferred Compensation Fund			1,417	2,138	1,913	
TOTALS, EXPENDITURES, ALL FUNDS			\$17,237,772	\$18,498,907	\$19,478,646	

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Education Code, Title 1, Division 1, Parts 13 and 14.

MAJOR PROGRAM CHANGES

• The Budget includes \$3.7 billion General Fund for state contributions to CalSTRS in 2022-23. The decrease in funding for the Defined Benefit Plan from the previous fiscal year is largely due to an additional \$174 million one-time General Fund payment in 2021-22. See 6300 - State Contribution to the State Teachers' Retirement System for more information.

DETAILED BUDGET ADJUSTMENTS

	2021-22*			2022-23*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Operational Support & Management Budget Change Proposal	\$-	\$-	-	\$-	\$17,320	10.0
• Budget Position Transparency BCP	-	-	-	-	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$17,320	10.0
Other Workload Budget Adjustments						
• Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-2,437	-	-	-2,437	-
• Miscellaneous Baseline Adjustments	-	19,140	18.0	-	956,553	18.0
• Salary Adjustments	-	4,482	-	-	4,550	-
• Benefit Adjustments	-	2,285	-	-	2,731	-
• Retirement Rate Adjustments	-	-180	-	-	-180	-
Totals, Other Workload Budget Adjustments	\$-	\$23,290	18.0	\$-	\$961,217	18.0
Totals, Workload Budget Adjustments	\$-	\$23,290	18.0	\$-	\$978,537	28.0
Totals, Budget Adjustments	\$-	\$23,290	18.0	\$-	\$978,537	28.0

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

7920 State Teachers' Retirement System - Continued**Teachers' Retirement Fund Summaries**

0835 Teachers' Retirement Fund	PY 2020-21*	CY 2021-22*	BY 2022-23*
Beginning Balance	\$247,524,499	\$310,947,939	\$326,242,955
Revenues:			
Investment Income	\$67,522,056	\$19,440,600	\$21,995,000
Other Income	90,492	91,115	97,000
State Contributions	3,730,902	4,279,040	3,718,257
Employer Contributions	5,745,597	6,291,709	6,932,181
Member Contributions	3,742,508	3,887,698	3,799,000
Total Revenues	\$80,831,555	\$33,990,162	\$36,541,438
Expenditures:			
Pension Benefit Payments	\$16,403,006	\$17,521,228	\$18,397,290
Other Benefit Payments	191,089	210,000	262,000
Administrative Expenditures	253,066	322,864	371,673
Other Expenditures	448,230	513,496	545,799
Contribution Refunds	101,549	116,383	107,402
Debt Service Payments	11,175	11,175	11,175
Total Expenditures	\$17,408,115	\$18,695,146	\$19,695,339
Ending Fund Balance	\$310,947,939	\$326,242,955	\$343,089,054
 8005 Teachers' Replacement Benefits Program Fund	 PY 2020-21*	 CY 2021-22*	 BY 2022-23*
Beginning Balance	\$-	\$-	\$-
Revenues:			
Employer Contributions	12,618	11,200	11,333
Total Revenues	\$12,618	\$11,200	\$11,333
Expenditures:			
Pension Benefit Payments	\$12,618	\$11,200	\$11,333
Total Expenditures	\$12,618	\$11,200	\$11,333
Ending Fund Balance	\$-	\$-	\$-

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

7920 State Teachers' Retirement System - Continued

PROGRAM DESCRIPTIONS

6450 - SERVICE TO MEMBERS AND EMPLOYERS

CalSTRS is responsible for the determination and payment of benefits to members, retirees, and their beneficiaries, and for the distribution of information to all members, employers, and other interested groups. CalSTRS' Defined Benefit Program, the largest program within the STRP, includes service retirement, benefits for survivors, and disability benefits. Basic retirement benefits are generally based upon three factors: age at retirement, years of service, and final compensation. The member may modify the basic allowance by selecting a joint and survivor annuity option to provide benefits for their beneficiary after the member dies. Generally, the payments of benefits are made within 30 days following the effective date of the member's retirement. A member's retirement benefits, benefits for survivors, and disability benefits are determined by statute and/or contract provisions.

Income to CalSTRS is derived from contributions from members and employing school districts, appropriations from the General Fund, and investment earnings (see 6300 - State Contributions to the State Teachers' Retirement System). The cost of administration is paid from the Teachers' Retirement Fund, as provided in Section 22304(a) of the Education Code.

DETAILED EXPENDITURES BY PROGRAM

		2020-21*	2021-22*	2022-23*
	PROGRAM REQUIREMENTS			
6450	SERVICE TO MEMBERS AND EMPLOYERS			
	State Operations:			
0835	Teachers' Retirement Fund	\$232,188	\$295,932	\$329,020
8001	Teachers' Health Benefits Fund	582	801	871
8041	Teachers' Deferred Compensation Fund	1,417	2,138	1,913
	Totals, State Operations	\$234,187	\$298,871	\$331,804
	Unclassified:			
0835	Teachers' Retirement Fund	\$322,695	\$396,104	\$419,890
	Totals, Unclassified	\$322,695	\$396,104	\$419,890
	PROGRAM REQUIREMENTS			
6455	CORPORATE GOVERNANCE			
	State Operations:			
0835	Teachers' Retirement Fund	\$4,956	\$7,316	\$7,965
	Totals, State Operations	\$4,956	\$7,316	\$7,965
	Unclassified:			
0835	Teachers' Retirement Fund	\$41,446	\$22,075	\$18,149
	Totals, Unclassified	\$41,446	\$22,075	\$18,149
	PROGRAM REQUIREMENTS			
6465	BENEFIT PAYMENTS			
	Unclassified:			
0835	Teachers' Retirement Fund	\$16,595,492	\$17,736,748	\$18,663,444
8001	Teachers' Health Benefits Fund	26,378	26,593	26,061
8005	Teachers' Replacement Benefits Program Fund	12,618	11,200	11,333
	Totals, Unclassified	\$16,634,488	\$17,774,541	\$18,700,838
	TOTALS, EXPENDITURES			
	State Operations	239,143	306,187	339,769
	Unclassified	16,998,629	18,192,720	19,138,877
	Totals, Expenditures	\$17,237,772	\$18,498,907	\$19,478,646

EXPENDITURES BY CATEGORY

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

7920 State Teachers' Retirement System - Continued

1 State Operations	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
PERSONAL SERVICES						
Baseline Positions	1,331.0	1,361.0	1,385.0	\$130,947	\$144,452	\$160,550
Other Adjustments	-101.1	18.0	28.0	-4,830	9,598	8,280
Net Totals, Salaries and Wages	1,229.9	1,379.0	1,413.0	\$126,117	\$154,050	\$168,830
Staff Benefits	-	-	-	44,043	68,969	73,356
Totals, Personal Services	1,229.9	1,379.0	1,413.0	\$170,160	\$223,019	\$242,186
OPERATING EXPENSES AND EQUIPMENT				\$68,983	\$83,168	\$97,583
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$239,143	\$306,187	\$339,769

4 Unclassified	Expenditures		
	2020-21*	2021-22*	2022-23*
Consulting and Professional Services - External - Other	\$249,072	\$270,921	\$299,682
Goods - Other	13,520	30,875	30,955
Other Special Items of Expense	16,736,037	17,890,924	18,808,240
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$16,998,629	\$18,192,720	\$19,138,877

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
0001 General Fund			
APPROPRIATIONS			
011 Budget Act appropriation	(\$3,427,218)	(\$3,862,582)	(\$3,712,257)
TOTALS, EXPENDITURES	-	-	-
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$223,864	\$261,914	\$310,520
Allocation for Employee Compensation	-	4,385	-
Allocation for Staff Benefits	-	2,233	-
Section 3.60 Pension Contribution Adjustment	-	-174	-
Section 4.05 Ongoing Expenditure Reduction Adjustment	-	-2,437	-
002 Budget Act appropriation	(262,592)	(292,600)	(330,637)
003 Budget Act appropriation	8,324	18,500	18,500
Education Code section 22307 (admin costs)	4,956	7,077	7,965
Allocation for Employee Compensation	-	63	-
Allocation for Staff Benefits	-	34	-
Section 3.60 Pension Contribution Adjustment	-	-5	-
Totals Available	\$237,144	\$291,590	\$336,985
Unexpended balance, estimated savings	-	11,658	-
TOTALS, EXPENDITURES	\$237,144	\$303,248	\$336,985
8001 Teachers' Health Benefits Fund			
APPROPRIATIONS			
Education Code sections 25930 and 25940 (administration expenses)	\$582	\$712	\$871
Allocation for Employee Compensation	-	9	-
Allocation for Staff Benefits	-	5	-
Totals Available	\$582	\$726	\$871
Unexpended balance, estimated savings	-	75	-
TOTALS, EXPENDITURES	\$582	\$801	\$871

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

7920 State Teachers' Retirement System - Continued

1 STATE OPERATIONS	2020-21*	2021-22*	2022-23*
8041 Teachers' Deferred Compensation Fund			
APPROPRIATIONS			
Education Code section 24976 (403(b) Vendor Registry Operating Account)	\$1,417	\$2,050	\$1,913
Allocation for Employee Compensation	-	25	-
Allocation for Staff Benefits	-	13	-
Section 3.60 Pension Contribution Adjustment	-	-1	-
Totals Available	\$1,417	\$2,087	\$1,913
Unexpended balance, estimated savings	-	51	-
TOTALS, EXPENDITURES	\$1,417	\$2,138	\$1,913
Total Expenditures, All Funds, (State Operations)	\$239,143	\$306,187	\$339,769
4 UNCLASSIFIED	2020-21*	2021-22*	2022-23*
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
Education Code section 24202 (benefit payments)	\$16,404,355	\$17,525,748	\$18,401,294
Education Code section 24417 (purchasing power benefit payments)	191,137	211,000	262,150
Education Code section 22307 (administrative costs)	364,141	410,823	438,039
Totals Available	\$16,959,633	\$18,147,571	\$19,101,483
Unexpended balance, estimated savings	-	7,356	-
TOTALS, EXPENDITURES	\$16,959,633	\$18,154,927	\$19,101,483
8001 Teachers' Health Benefits Fund			
APPROPRIATIONS			
Education Code section 25930 and 25940 (benefit payments)	\$26,378	\$26,593	\$26,061
Totals Available	\$26,378	\$26,593	\$26,061
TOTALS, EXPENDITURES	\$26,378	\$26,593	\$26,061
8005 Teachers' Replacement Benefits Program Fund			
APPROPRIATIONS			
Education Code section 24255 (benefit payments)	\$12,618	\$11,200	\$11,333
Totals Available	\$12,618	\$11,200	\$11,333
TOTALS, EXPENDITURES	\$12,618	\$11,200	\$11,333
Total Expenditures, All Funds, (Unclassified)	\$16,998,629	\$18,192,720	\$19,138,877
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$17,237,772	\$18,498,907	\$19,478,646

FUND CONDITION STATEMENTS

	2020-21*	2021-22*	2022-23*
8001 Teachers' Health Benefits Fund^N			
BEGINNING BALANCE	\$292	\$276	\$193
Adjusted Beginning Balance	\$292	\$276	\$193
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	7	7	7
4170900 Contributions to Fiduciary Funds	26,988	27,338	26,954
Total Revenues, Transfers, and Other Adjustments	\$26,995	\$27,345	\$26,961
Total Resources	\$27,287	\$27,621	\$27,154
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7920 State Teachers' Retirement System (State Operations)	582	801	871
7920 State Teachers' Retirement System (Unclassified)	26,378	26,593	26,061
9892 Supplemental Pension Payments (State Operations)	5	5	5

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

7920 State Teachers' Retirement System - Continued

	2020-21*	2021-22*	2022-23*
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	46	29	17
Total Expenditures and Expenditure Adjustments	\$27,011	\$27,428	\$26,954
FUND BALANCE	\$276	\$193	\$200
Reserve for economic uncertainties	276	193	200
8041 Teachers' Deferred Compensation Fund^N			
BEGINNING BALANCE	\$1,813	\$2,322	\$2,215
Prior Year Adjustments	19	-	-
Adjusted Beginning Balance	\$1,832	\$2,322	\$2,215
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	11	11	11
4172500 Miscellaneous Revenue	2,090	2,099	1,817
Total Revenues, Transfers, and Other Adjustments	\$2,101	\$2,110	\$1,828
Total Resources	\$3,933	\$4,432	\$4,043
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7920 State Teachers' Retirement System (State Operations)	1,417	2,138	1,913
9892 Supplemental Pension Payments (State Operations)	16	16	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	178	63	-
Total Expenditures and Expenditure Adjustments	\$1,611	\$2,217	\$1,929
FUND BALANCE	\$2,322	\$2,215	\$2,114
Reserve for economic uncertainties	2,322	2,215	2,114

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Baseline Positions	1,331.0	1,361.0	1,385.0	\$130,947	\$144,452	\$160,550
Salary and Other Adjustments	-101.1	18.0	18.0	-4,830	9,598	5,996
Workload and Administrative Adjustments						
Budget Position Transparency BCP						
Accounting Officer (Spec)	-	-	1.0	-	-	68
Assoc Budget Analyst	-	-	1.0	-	-	68
Assoc Govtl Program Analyst	-	-	5.0	-	-	398
Assoc Pension Program Analyst	-	-	1.0	-	-	78
Financial Accountant II	-	-	1.0	-	-	106
Pension Program Mgr I	-	-	1.0	-	-	95
Staff Mgmt Auditor	-	-	1.0	-	-	93
Staff Svcs Analyst (Gen)	-	-	15.0	-	-	841
Staff Svcs Mgr I	-	-	1.0	-	-	94
Temporary Help	-	-	-27.0	-	-	-577
Operational Support & Management Budget Change Proposal						
Assoc Pers Analyst	-	-	1.0	-	-	77
Info Tech Spec I	-	-	4.0	-	-	414
Research Data Spec III	-	-	1.0	-	-	99
Sr Pension Actuary	-	-	1.0	-	-	184
Staff Svcs Analyst (Gen)	-	-	1.0	-	-	55
Staff Svcs Mgr I	-	-	2.0	-	-	191
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	10.0	\$-	\$-	\$2,284

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

7920 State Teachers' Retirement System - Continued

	Positions			Expenditures		
	2020-21	2021-22	2022-23	2020-21*	2021-22*	2022-23*
Totals, Adjustments	-101.1	18.0	28.0	\$-4,830	\$9,598	\$8,280
TOTALS, SALARIES AND WAGES	1,229.9	1,379.0	1,413.0	\$126,117	\$154,050	\$168,830

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