



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 Department of FISCAL, the Office of Data and Innovation, the California Public Employees' Retirement System, and the California State Teachers' Retirement System. Additionally, the Government Operations Agency administers the 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		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6200	Human Resources Management	209.4	268.4	270.4	\$71,691	\$92,207	\$97,644
6205	Local Government Services	9.2	13.0	13.0	1,807	2,330	2,342
6210	Benefits Administration	62.8	76.0	76.0	32,389	36,008	36,126
6215	Benefit Payments	-	-	-	599,537	526,503	526,503
9900100	Administration	93.2	114.0	114.0	18,995	21,340	23,071
9900200	Administration - Distributed	-	-	-	-17,720	-19,896	-20,104
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		374.6	471.4	473.4	\$706,699	\$658,492	\$665,582
FUNDING					2023-24*	2024-25*	2025-26*
0001	General Fund				\$30,450	\$35,461	\$40,585
0367	Indian Gaming Special Distribution Fund				39	75	75
0821	Flexselect Benefit Fund				20,910	27,891	27,894
0915	Deferred Compensation Plan Fund				569,614	509,328	509,432
0995	Reimbursements				47,567	67,806	67,944
3085	Behavioral Health Services Fund				42	-	-
8008	State Employees Pretax Parking Fund				418	1,400	1,400
8049	Vision Care Program for State Annuitants Fund				26,794	8,784	8,784
9740	Central Service Cost Recovery Fund				10,865	7,747	9,468
TOTALS, EXPENDITURES, ALL FUNDS					\$706,699	\$658,492	\$665,582

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

LEGAL CITATIONS AND AUTHORITY

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.

7501 Department of Human Resources - Continued

DETAILED BUDGET ADJUSTMENTS [†]

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Diverse, Ethnic, and Community Media Outreach (AB 1511)	\$-	\$-	-	\$5,088	\$79	1.0
• CalHR Internal Content Management System/Intranet	-	-	-	1,520	-	-
• LMS Consolidation with CalHR and DGS	-	-	-	399	-	1.0
• Recruitment System Enhancements	-	-	-	300	-	-
• Savings Plus' Education & Outreach Travel Reimbursements	-	-	-	-	79	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$7,307	\$158	2.0
Other Workload Budget Adjustments						
• Salary Adjustments	541	762	-	532	771	-
• Benefit Adjustments	281	411	-	347	530	-
• Retirement Rate Adjustments	-1,027	-1,566	-	-1,027	-1,566	-
• Miscellaneous Baseline Adjustments	-	-	-	-1,680	1,680	-
Totals, Other Workload Budget Adjustments	\$-205	\$-393	-	\$-1,828	\$1,415	-
Totals, Workload Budget Adjustments	\$-205	\$-393	-	\$5,479	\$1,573	2.0
Totals, Budget Adjustments	\$-205	\$-393	-	\$5,479	\$1,573	2.0

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

PROGRAM DESCRIPTIONS

6200 - HUMAN RESOURCES MANAGEMENT

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

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

6205 - LOCAL GOVERNMENT SERVICES

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

6210 - BENEFITS ADMINISTRATION

The Benefits Division designs, acquires, and administers a comprehensive employee benefit package designed to assist the state in attracting and retaining a qualified and diverse workforce. Benefits include health, dental, vision, employee assistance, life insurance, long-term disability insurance, and legal services. The Benefits Division also manages the master service

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

7501 Department of Human Resources - Continued

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 [†]

		2023-24*	2024-25*	2025-26*
	PROGRAM REQUIREMENTS			
6200	HUMAN RESOURCES MANAGEMENT			
	State Operations:			
0001	General Fund	\$29,337	\$33,322	\$36,953
0367	Indian Gaming Special Distribution Fund	39	75	75
0995	Reimbursements	31,408	51,063	51,148
3085	Behavioral Health Services Fund	42	-	-
9740	Central Service Cost Recovery Fund	10,865	7,747	9,468
	Totals, State Operations	\$71,691	\$92,207	\$97,644
	PROGRAM REQUIREMENTS			
6205	LOCAL GOVERNMENT SERVICES			
	State Operations:			
0995	Reimbursements	1,807	2,330	2,342
	Totals, State Operations	\$1,807	\$2,330	\$2,342
	PROGRAM REQUIREMENTS			
6210	BENEFITS ADMINISTRATION			
	State Operations:			
0001	General Fund	\$1,252	\$2,116	\$2,089
0821	Flexselect Benefit Fund	1,070	1,572	1,575
0915	Deferred Compensation Plan Fund	17,129	19,328	19,432
0995	Reimbursements	12,938	12,992	13,030
	Totals, State Operations	\$32,389	\$36,008	\$36,126
	PROGRAM REQUIREMENTS			
6215	BENEFIT PAYMENTS			
	Unclassified:			
0821	Flexselect Benefit Fund	\$19,840	\$26,319	\$26,319
0915	Deferred Compensation Plan Fund	552,485	490,000	490,000
8008	State Employees Pretax Parking Fund	418	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	26,794	8,784	8,784
	Totals, Unclassified	\$599,537	\$526,503	\$526,503
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	-\$139	\$23	\$1,543
0995	Reimbursements	1,414	1,421	1,424
	Totals, State Operations	\$1,275	\$1,444	\$2,967
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$17,581	\$19,919	\$21,647

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7501 Department of Human Resources - Continued

		2023-24*	2024-25*	2025-26*
0995	Reimbursements	1,414	1,421	1,424
	Totals, State Operations	\$18,995	\$21,340	\$23,071
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$17,720	-\$19,896	-\$20,104
	Totals, State Operations	-\$17,720	-\$19,896	-\$20,104
	TOTALS, EXPENDITURES			
	State Operations	107,162	131,989	139,079
	Unclassified	599,537	526,503	526,503
	Totals, Expenditures	\$706,699	\$658,492	\$665,582

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

EXPENDITURES BY CATEGORY †

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	469.4	471.4	471.4	\$46,337	\$46,838	\$46,838
Other Adjustments	-94.8	-	2.0	-7,097	1,303	1,159
Net Totals, Salaries and Wages	374.6	471.4	473.4	\$39,240	\$48,141	\$47,997
Staff Benefits	-	-	-	22,114	23,618	23,903
Totals, Personal Services	374.6	471.4	473.4	\$61,354	\$71,759	\$71,900
OPERATING EXPENSES AND EQUIPMENT				\$37,957	\$34,996	\$41,945
SPECIAL ITEMS OF EXPENSES				7,851	25,234	25,234
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$107,162	\$131,989	\$139,079
4 Unclassified				Expenditures		
				2023-24*	2024-25*	2025-26*
Other Special Items of Expense				\$599,537	\$526,503	\$526,503
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)				\$599,537	\$526,503	\$526,503

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$28,753	\$35,666	\$40,585
Allocation for Employee Compensation	-	541	-

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7501 Department of Human Resources - Continued

	2023-24*	2024-25*	2025-26*
1 STATE OPERATIONS			
Allocation for Staff Benefits	-	281	-
Section 3.60 Pension Contribution Adjustment	-	-1,027	-
Prior Year Balances Available:			
Item 7501-001-0001 Budget Act of 2022 as reappropriated by Item 7501-490 Budget Act of 2023	1,697	-	-
Totals Available	\$30,450	\$35,461	\$40,585
TOTALS, EXPENDITURES	\$30,450	\$35,461	\$40,585
0367 Indian Gaming Special Distribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$39	\$75	\$75
Totals Available	\$39	\$75	\$75
TOTALS, EXPENDITURES	\$39	\$75	\$75
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,070	\$1,574	\$1,575
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Pension Contribution Adjustment	-	-19	-
Totals Available	\$1,070	\$1,572	\$1,575
TOTALS, EXPENDITURES	\$1,070	\$1,572	\$1,575
0915 Deferred Compensation Plan Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,129	\$19,361	\$19,432
Allocation for Employee Compensation	-	90	-
Allocation for Staff Benefits	-	48	-
Section 3.60 Pension Contribution Adjustment	-	-171	-
Totals Available	\$17,129	\$19,328	\$19,432
TOTALS, EXPENDITURES	\$17,129	\$19,328	\$19,432
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$47,567	\$67,806	\$67,944
TOTALS, EXPENDITURES	\$47,567	\$67,806	\$67,944
3085 Behavioral Health Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$42	-	-
Totals Available	\$42	-	-
TOTALS, EXPENDITURES	\$42	-	-
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,865	\$7,812	\$9,468
Allocation for Employee Compensation	-	173	-
Allocation for Staff Benefits	-	94	-
Section 3.60 Pension Contribution Adjustment	-	-332	-
Totals Available	\$10,865	\$7,747	\$9,468
TOTALS, EXPENDITURES	\$10,865	\$7,747	\$9,468
Total Expenditures, All Funds, (State Operations)	\$107,162	\$131,989	\$139,079
4 UNCLASSIFIED	2023-24*	2024-25*	2025-26*
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
Government Code section 1156 (claims paid)	\$19,840	\$26,319	\$26,319
Totals Available	\$19,840	\$26,319	\$26,319

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7501 Department of Human Resources - Continued

4 UNCLASSIFIED	2023-24*	2024-25*	2025-26*
TOTALS, EXPENDITURES	\$19,840	\$26,319	\$26,319
0915 Deferred Compensation Plan Fund			
APPROPRIATIONS			
Government Code section 19993-19993.05	\$552,478	\$489,950	\$489,950
Government Code section 20284(b) (Deferred Compensation Alternative Retirement Program)	7	50	50
Totals Available	\$552,485	\$490,000	\$490,000
TOTALS, EXPENDITURES	\$552,485	\$490,000	\$490,000
8008 State Employees Pretax Parking Fund			
APPROPRIATIONS			
Government Code section 1156.1	\$418	\$1,400	\$1,400
Totals Available	\$418	\$1,400	\$1,400
TOTALS, EXPENDITURES	\$418	\$1,400	\$1,400
8049 Vision Care Program for State Annuitants Fund			
APPROPRIATIONS			
Government Code section 22959.6	\$26,794	\$8,784	\$8,784
Totals Available	\$26,794	\$8,784	\$8,784
TOTALS, EXPENDITURES	\$26,794	\$8,784	\$8,784
Total Expenditures, All Funds, (Unclassified)	\$599,537	\$526,503	\$526,503
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$706,699	\$658,492	\$665,582

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

FUND CONDITION STATEMENTS †

	2023-24*	2024-25*	2025-26*
0821 Flexelect Benefit Fund^N			
BEGINNING BALANCE	\$5,048	\$5,794	\$6,468
Prior Year Adjustments	27	-	-
Adjusted Beginning Balance	<u>\$5,075</u>	<u>\$5,794</u>	<u>\$6,468</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	225	285	285
4163000 Investment Income - Surplus Money Investments	292	227	227
4170900 Contributions to Fiduciary Funds	21,219	28,182	28,182
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	18	42	42
Total Revenues, Transfers, and Other Adjustments	<u>\$21,754</u>	<u>\$28,736</u>	<u>\$28,736</u>
Total Resources	<u>\$26,829</u>	<u>\$34,530</u>	<u>\$35,204</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	1,070	1,572	1,575
7501 Department of Human Resources (Unclassified)	19,840	26,319	26,319
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	125	171	174
Total Expenditures and Expenditure Adjustments	<u>\$21,035</u>	<u>\$28,062</u>	<u>\$28,068</u>
FUND BALANCE	<u>\$5,794</u>	<u>\$6,468</u>	<u>\$7,136</u>
Reserve for economic uncertainties	<u>5,794</u>	<u>6,468</u>	<u>7,136</u>
0915 Deferred Compensation Plan Fund^N			
BEGINNING BALANCE	\$20,153,337	\$24,188,901	\$26,577,864

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7501 Department of Human Resources - Continued

	2023-24*	2024-25*	2025-26*
Prior Year Adjustments	288	-	-
Adjusted Beginning Balance	<u>\$20,153,625</u>	<u>\$24,188,901</u>	<u>\$26,577,864</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4160000 Investment Income - Condemnation Deposits Fund	409	-	-
4163000 Investment Income - Surplus Money Investments	422	561	435
4164000 Gain/Loss on Sale of Investments	2,908,568	2,195,010	2,195,010
4170900 Contributions to Fiduciary Funds	1,676,703	684,044	684,044
4172500 Miscellaneous Revenue	18,788	18,676	18,676
Total Revenues, Transfers, and Other Adjustments	<u>\$4,604,890</u>	<u>\$2,898,291</u>	<u>\$2,898,165</u>
Total Resources	<u>\$24,758,515</u>	<u>\$27,087,192</u>	<u>\$29,476,029</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	17,129	19,328	19,432
7501 Department of Human Resources (Unclassified)	552,485	490,000	490,000
Total Expenditures and Expenditure Adjustments	<u>\$569,614</u>	<u>\$509,328</u>	<u>\$509,432</u>
FUND BALANCE			
Reserve for economic uncertainties	24,188,901	26,577,864	28,966,597
<u>8049 Vision Care Program for State Annuitants Fund^N</u>			
BEGINNING BALANCE	\$6,002	\$7,119	\$20,360
Prior Year Adjustments	3,775	-	-
Adjusted Beginning Balance	<u>\$9,777</u>	<u>\$7,119</u>	<u>\$20,360</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	786	568	568
4163000 Investment Income - Surplus Money Investments	302	202	202
4170900 Contributions to Fiduciary Funds	23,048	21,255	21,255
Total Revenues, Transfers, and Other Adjustments	<u>\$24,136</u>	<u>\$22,025</u>	<u>\$22,025</u>
Total Resources	<u>\$33,913</u>	<u>\$29,144</u>	<u>\$42,385</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (Unclassified)	26,794	8,784	8,784
Total Expenditures and Expenditure Adjustments	<u>\$26,794</u>	<u>\$8,784</u>	<u>\$8,784</u>
FUND BALANCE			
Reserve for economic uncertainties	7,119	20,360	33,601

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CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	469.4	471.4	471.4	\$46,337	\$46,838	\$46,838
Salary and Other Adjustments	-94.8	-	-	-7,097	1,303	986
Workload and Administrative Adjustments						
Diverse, Ethnic, and Community Media Outreach (AB 1511)						
Staff Svcs Mgr I	-	-	1.0	-	-	94
LMS Consolidation with CalHR and DGS						
Assoc Govtl Program Analyst	-	-	1.0	-	-	79

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7501 Department of Human Resources - Continued

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	2.0	\$-	\$-	\$173
Totals, Adjustments	-94.8	-	2.0	\$-7,097	\$1,303	\$1,159
TOTALS, SALARIES AND WAGES	374.6	471.4	473.4	\$39,240	\$48,141	\$47,997

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

7502 Department of Technology

The California Department of Technology is committed to partnering with state, local government, and educational entities to advance California's technology and ensure secure, equitable, and reliable solutions through effective policy and oversight, statewide strategies, and innovative services.

3-YEAR EXPENDITURES AND POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6230 Department of Technology	956.6	1,104.5	1,104.5	\$1,902,574	\$3,173,043	\$797,221
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	956.6	1,104.5	1,104.5	\$1,902,574	\$3,173,043	\$797,221
FUNDING				2023-24*	2024-25*	2025-26*
0001 General Fund				\$324,199	\$1,280,042	\$54,921
0890 Federal Trust Fund				3,010	73,000	-
0995 Reimbursements				-	10	10
8506 Coronavirus Fiscal Recovery Fund of 2021				1,041,695	1,151,041	-
9730 Technology Services Revolving Fund				530,172	665,067	738,189
9740 Central Service Cost Recovery Fund				3,498	3,883	4,101
TOTALS, EXPENDITURES, ALL FUNDS				\$1,902,574	\$3,173,043	\$797,221

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LEGAL CITATIONS AND AUTHORITY

Government Code, title 2, division 3, part 1, chapters 5.5, 5.6, 5.7, and 5.8.; Public Contract Code, division 2, part 1, chapter 6, section 6611, and part 2, chapters 3 and 3.5.

DETAILED BUDGET ADJUSTMENTS †

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

* 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

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Change Proposals						
• Digital ID Statewide Service Offering	\$-	\$-	-	\$972	\$-	-
• Office of Information Security's Advisory Services Program Virtual Chief Information Security Officer Service	-	-	-	500	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$1,472	\$-	-
Other Workload Budget Adjustments						
• Data Center Capacity Adjustment Pursuant to Section 2.00, Chapter 22, Statutes of 2024	-	-	-	-	76,221	-
• Middle Mile Broadband Initiative Position Establishment, Pursuant to Section 2.00, Chapter 22, Statutes of 2024	-	-	2.0	-	-	2.0
• Salary Adjustments	503	3,026	-	503	3,026	-
• Benefit Adjustments	259	1,573	-	321	1,962	-
• Lease Revenue Debt Service Adjustment	-	-	-	-	3	-
• Carryover/Reappropriation	973,329	1,224,041	-	-	-	-
• Miscellaneous Baseline Adjustments	-	-	-	-212	212	-
• Retirement Rate Adjustments	-968	-5,777	-	-968	-5,777	-
Totals, Other Workload Budget Adjustments	\$973,123	\$1,222,863	2.0	\$-356	\$75,647	2.0
Totals, Workload Budget Adjustments	\$973,123	\$1,222,863	2.0	\$1,116	\$75,647	2.0
Totals, Budget Adjustments	\$973,123	\$1,222,863	2.0	\$1,116	\$75,647	2.0

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

PROGRAM DESCRIPTIONS

6230 - DEPARTMENT OF TECHNOLOGY

The Department maintains up-to-date policies for IT, business telecommunications and broadband goods, systems and services to ensure the state adopts and uses best practices in the management of state IT, telecommunications and broadband infrastructure. The Department develops annually the California Information Technology Strategic Plan, establishes statewide IT, telecommunications, and broadband 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.

The Office of Statewide Project Delivery bolsters the successful delivery of IT projects through direct engagement and collaboration with state entities. The office is responsible for the planning, approval, procurement, execution, and oversight of state IT projects. The Office of Statewide Technology Procurement conducts independent project oversight for state project acquisitions of information technology and telecommunications goods and services.

7502 Department of Technology - Continued

DETAILED EXPENDITURES BY PROGRAM [†]

		2023-24*	2024-25*	2025-26*
	PROGRAM REQUIREMENTS			
6230	DEPARTMENT OF TECHNOLOGY			
	State Operations:			
0001	General Fund	\$324,199	\$1,280,042	\$54,921
0890	Federal Trust Fund	3,010	73,000	-
0995	Reimbursements	-	10	10
8506	Coronavirus Fiscal Recovery Fund of 2021	1,041,695	1,151,041	-
9730	Technology Services Revolving Fund	530,172	665,067	738,189
9740	Central Service Cost Recovery Fund	3,498	3,883	4,101
	Totals, State Operations	\$1,902,574	\$3,173,043	\$797,221
	TOTALS, EXPENDITURES			
	State Operations	1,902,574	3,173,043	797,221
	Totals, Expenditures	\$1,902,574	\$3,173,043	\$797,221

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

EXPENDITURES BY CATEGORY [†]

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	1,066.5	1,102.5	1,102.5	\$126,376	\$126,632	\$126,348
Other Adjustments	-109.9	2.0	2.0	-14,109	832	3,818
Net Totals, Salaries and Wages	956.6	1,104.5	1,104.5	\$112,267	\$127,464	\$130,166
Staff Benefits	-	-	-	64,936	59,236	61,107
Totals, Personal Services	956.6	1,104.5	1,104.5	\$177,203	\$186,700	\$191,273
OPERATING EXPENSES AND EQUIPMENT				\$1,725,371	\$2,986,343	\$605,948
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$1,902,574	\$3,173,043	\$797,221

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS [†]

1 STATE OPERATIONS		2023-24*	2024-25*	2025-26*
	0001 General Fund			
APPROPRIATIONS				
001 Budget Act appropriation		\$116,751	\$306,143	\$54,921
Allocation for Employee Compensation		-	489	-
Allocation for Staff Benefits		-	250	-
Section 3.60 Pension Contribution Adjustment		-	-940	-

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

7502 Department of Technology - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
002 Budget Act appropriation	768	776	-
Allocation for Employee Compensation	-	14	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Pension Contribution Adjustment	-	-28	-
Prior Year Balances Available:			
Item 7502-001-0001, Budget Act of 2021	183,909	702,748	-
Item 7502-001-0001, Budget Act of 2023	-	265,228	-
Item 7502-002-0001, Budget Act of 2021	17,399	-	-
Item 7502-002-0001, Budget Act of 2022	5,372	5,353	-
Totals Available	\$324,199	\$1,280,042	\$54,921
TOTALS, EXPENDITURES	\$324,199	\$1,280,042	\$54,921
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$154	-	-
Prior Year Balances Available:			
Item 7502-001-0890, Budget Act of 2023	-	73,000	-
Item 7502-011-0890, Budget Act of 2022 as reappropriated by Item 7502-490, Budget Act of 2023	2,856	-	-
Totals Available	\$3,010	\$73,000	-
TOTALS, EXPENDITURES	\$3,010	\$73,000	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$10	\$10
TOTALS, EXPENDITURES	-	\$10	\$10
8506 Coronavirus Fiscal Recovery Fund of 2021			
Prior Year Balances Available:			
Item 7502-062-8506, Budget Act of 2021	1,041,695	1,151,041	-
Totals Available	\$1,041,695	\$1,151,041	-
TOTALS, EXPENDITURES	\$1,041,695	\$1,151,041	-
9730 Technology Services Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$527,136	\$663,197	\$735,161
Allocation for Employee Compensation	-	2,966	-
Allocation for Staff Benefits	-	1,543	-
Section 3.60 Pension Contribution Adjustment	-	-5,664	-
003 Budget Act appropriation	3,036	3,025	-
093 Budget Act appropriation	-	-	3,028
Totals Available	\$530,172	\$665,067	\$738,189
TOTALS, EXPENDITURES	\$530,172	\$665,067	\$738,189
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,498	\$3,906	\$4,101
Allocation for Employee Compensation	-	60	-
Allocation for Staff Benefits	-	30	-
Section 3.60 Pension Contribution Adjustment	-	-113	-
Totals Available	\$3,498	\$3,883	\$4,101
TOTALS, EXPENDITURES	\$3,498	\$3,883	\$4,101
Total Expenditures, All Funds, (State Operations)	\$1,902,574	\$3,173,043	\$797,221

* 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

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

CHANGES IN AUTHORIZED POSITIONS [†]

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	1,066.5	1,102.5	1,102.5	\$126,376	\$126,632	\$126,348
Salary and Other Adjustments	-109.9	2.0	2.0	-14,109	832	3,529
Workload and Administrative Adjustments						
Digital ID Statewide Service Offering	-	-	-	-	-	289
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	-	\$-	\$-	\$289
Totals, Adjustments	-109.9	2.0	2.0	\$-14,109	\$832	\$3,818
TOTALS, SALARIES AND WAGES	956.6	1,104.5	1,104.5	\$112,267	\$127,464	\$130,166

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

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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6270010 Merit Oversight	18.9	27.0	27.0	\$4,337	\$5,364	\$5,373
6270019 Appeals	41.5	47.7	47.7	9,772	9,989	10,007
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	60.4	74.7	74.7	\$14,109	\$15,353	\$15,380
FUNDING				2023-24*	2024-25*	2025-26*
0001 General Fund				\$2,519	\$3,152	\$2,480
0995 Reimbursements				9,984	10,347	10,365
9740 Central Service Cost Recovery Fund				1,606	1,854	2,535
TOTALS, EXPENDITURES, ALL FUNDS				\$14,109	\$15,353	\$15,380

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

LEGAL CITATIONS AND AUTHORITY

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

* 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 BUDGET ADJUSTMENTS [†]**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Salary Adjustments	\$52	\$224	-	\$52	\$224	-
• Benefit Adjustments	24	98	-	29	120	-
• Retirement Rate Adjustments	-110	-393	-	-110	-393	-
• Miscellaneous Baseline Adjustments	-	-	-	-677	677	-
Totals, Other Workload Budget Adjustments	\$-34	\$-71	-	\$-706	\$628	-
Totals, Workload Budget Adjustments	\$-34	\$-71	-	\$-706	\$628	-
Totals, Budget Adjustments	\$-34	\$-71	-	\$-706	\$628	-

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

PROGRAM DESCRIPTIONS

6270010 - 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.

6270019 - APPEALS

The Appeals Division processes, investigates, adjudicates, and resolves appeals, complaints, petitions, and other disputes relating to the State's merit system filed by members of the public, applicants, employees, and departments. The Appeals Division also hears specific appeals on behalf of the California State University (CSU) system and complaints of whistleblower retaliation brought by employees of the California Community College system.

DETAILED EXPENDITURES BY PROGRAM [†]

	PROGRAM REQUIREMENTS	2023-24*			2024-25*			2025-26*		
		6270	MERIT SYSTEM ADMINISTRATION							
State Operations:										
0001	General Fund				\$2,519		\$3,152		\$2,480	
0995	Reimbursements				9,984		10,347		10,365	
9740	Central Service Cost Recovery Fund				1,606		1,854		2,535	
	Totals, State Operations				\$14,109		\$15,353		\$15,380	
SUBPROGRAM REQUIREMENTS										
6270010	Merit Oversight									
State Operations:										
0001	General Fund				\$2,519		\$3,152		\$2,480	
0995	Reimbursements				212		358		358	
9740	Central Service Cost Recovery Fund				1,606		1,854		2,535	
	Totals, State Operations				\$4,337		\$5,364		\$5,373	
SUBPROGRAM REQUIREMENTS										

* 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

		2023-24*	2024-25*	2025-26*
6270019	Appeals			
	State Operations:			
0995	Reimbursements	9,772	9,989	10,007
	Totals, State Operations	\$9,772	\$9,989	\$10,007
	TOTALS, EXPENDITURES			
	State Operations	14,109	15,353	15,380
	Totals, Expenditures	\$14,109	\$15,353	\$15,380

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

EXPENDITURES BY CATEGORY †

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	74.7	74.7	74.7	\$9,030	\$9,053	\$9,053
Other Adjustments	-14.3	-	-	-1,297	276	276
Net Totals, Salaries and Wages	60.4	74.7	74.7	\$7,733	\$9,329	\$9,329
Staff Benefits	-	-	-	4,068	3,723	3,750
Totals, Personal Services	60.4	74.7	74.7	\$11,801	\$13,052	\$13,079
OPERATING EXPENSES AND EQUIPMENT				\$2,308	\$2,301	\$2,301
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$14,109	\$15,353	\$15,380

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,519	\$3,186	\$2,480
Allocation for Employee Compensation	-	52	-
Allocation for Staff Benefits	-	24	-
Section 3.60 Pension Contribution Adjustment	-	-110	-
Totals Available	\$2,519	\$3,152	\$2,480
TOTALS, EXPENDITURES	\$2,519	\$3,152	\$2,480
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,984	\$10,347	\$10,365
TOTALS, EXPENDITURES	\$9,984	\$10,347	\$10,365
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			

* 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

	2023-24*	2024-25*	2025-26*
1 STATE OPERATIONS			
001 Budget Act appropriation	\$1,606	\$1,872	\$2,535
Allocation for Employee Compensation	-	32	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	-65	-
Totals Available	\$1,606	\$1,854	\$2,535
TOTALS, EXPENDITURES			
Total Expenditures, All Funds, (State Operations)	\$14,109	\$15,353	\$15,380

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

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	74.7	74.7	74.7	\$9,030	\$9,053	\$9,053
Salary and Other Adjustments	-14.3	-	-	-1,297	276	276
Totals, Adjustments	-14.3	-	-	\$-1,297	\$276	\$276
TOTALS, SALARIES AND WAGES	60.4	74.7	74.7	\$7,733	\$9,329	\$9,329

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

7504 Office of Data and Innovation

The Office of Data and Innovation (ODI) partners with departments to improve their service delivery by introducing modern tools and training them in the skills necessary for innovation. This innovation leads to streamlined processes and drives government efficiency, resulting in a better customer experience for those we serve. ODI sets statewide standards for data use and service delivery to minimize risk and increase product success to ensure solutions effectively meet Californian's needs.

3-YEAR EXPENDITURES AND POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6271 Office of Data and Innovation	48.0	65.0	65.0	\$22,559	\$35,619	\$17,645
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	48.0	65.0	65.0	\$22,559	\$35,619	\$17,645
FUNDING				2023-24*	2024-25*	2025-26*
0001 General Fund				\$17,670	\$17,619	\$17,645
0995 Reimbursements				-	2,000	-
9753 Data and Innovation Services Revolving Fund				4,889	16,000	-
TOTALS, EXPENDITURES, ALL FUNDS				\$22,559	\$35,619	\$17,645

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

7504 Office of Data and Innovation - Continued

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

LEGAL CITATIONS AND AUTHORITY

Government Code section 12815

DETAILED BUDGET ADJUSTMENTS [†]

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Salary Adjustments	\$256	\$-	-	\$256	\$-	-
• Benefit Adjustments	119	-	-	145	-	-
• Miscellaneous Baseline Adjustments	-	-	-	-	-	-
• Retirement Rate Adjustments	-485	-	-	-485	-	-
Totals, Other Workload Budget Adjustments	\$-110	\$-	-	\$-84	\$-	-
Totals, Workload Budget Adjustments	\$-110	\$-	-	\$-84	\$-	-
Totals, Budget Adjustments	\$-110	\$-	-	\$-84	\$-	-

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

DETAILED EXPENDITURES BY PROGRAM [†]

		2023-24*			2024-25*			2025-26*			
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions	
PROGRAM REQUIREMENTS											
6271 OFFICE OF DATA AND INNOVATION											
State Operations:											
0001	General Fund				\$17,670			\$17,619		\$17,645	
0995	Reimbursements				-			2,000		-	
9753	Data and Innovation Services Revolving Fund				4,889			16,000		-	
	Totals, State Operations				\$22,559			\$35,619		\$17,645	
TOTALS, EXPENDITURES											
	State Operations				22,559			35,619		17,645	
	Totals, Expenditures				\$22,559			\$35,619		\$17,645	

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

EXPENDITURES BY CATEGORY [†]

7504 Office of Data and Innovation - Continued

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	65.0	65.0	65.0	\$11,921	\$11,955	\$11,955
Other Adjustments	-17.0	-	-	-5,475	-3,168	-3,168
Net Totals, Salaries and Wages	48.0	65.0	65.0	\$6,446	\$8,787	\$8,787
Staff Benefits	-	-	-	3,220	3,896	3,922
Totals, Personal Services	48.0	65.0	65.0	\$9,666	\$12,683	\$12,709
OPERATING EXPENSES AND EQUIPMENT				\$12,893	\$22,936	\$4,936
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$22,559	\$35,619	\$17,645

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,670	\$17,729	\$17,645
Allocation for Employee Compensation	-	256	-
Allocation for Staff Benefits	-	119	-
Section 3.60 Pension Contribution Adjustment	-	-485	-
TOTALS, EXPENDITURES	\$17,670	\$17,619	\$17,645
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$2,000	-
TOTALS, EXPENDITURES	-	\$2,000	-
9753 Data and Innovation Services Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$16,000	-
011 Budget Act appropriation (transfer to the General Fund)	(-)	(15,000)	(-)
Government Code section 12815 (o)	10,403	-	-
Totals Available	\$10,403	\$16,000	-
TOTALS, EXPENDITURES	\$10,403	\$16,000	-
Less funding provided by General Fund	-5,514	-	-
NET TOTALS, EXPENDITURES	\$4,889	\$16,000	-
Total Expenditures, All Funds, (State Operations)	\$22,559	\$35,619	\$17,645

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

7504 Office of Data and Innovation - Continued**FUND CONDITION STATEMENTS †**

	2023-24*	2024-25*	2025-26*
<u>9753 Data and Innovation Services Revolving Fund^s</u>			
BEGINNING BALANCE	\$28,160	\$33,005	\$2,005
Prior Year Adjustments	1,299	-	-
Adjusted Beginning Balance	\$29,459	\$33,005	\$2,005
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4172500 Miscellaneous Revenue	1,920	-	-
Transfers and Other Adjustments			
Revenue Transfer from Data and Innovation Revolving Fund Transfer (9753) to General Fund (0001)	-	-15,000	-
Total Revenues, Transfers, and Other Adjustments	\$1,920	-\$15,000	-
Total Resources	\$31,379	\$18,005	\$2,005
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7504 Office of Data and Innovation (State Operations)	10,403	16,000	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	1,239
Less funding provided by General Fund (State Operations)	-12,029	-	-
Total Expenditures and Expenditure Adjustments	-\$1,626	\$16,000	\$1,239
FUND BALANCE	\$33,005	\$2,005	\$766
Reserve for economic uncertainties	33,005	2,005	766

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

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	65.0	65.0	65.0	\$11,921	\$11,955	\$11,955
Salary and Other Adjustments	-17.0	-	-	-5,475	-3,168	-3,168
Totals, Adjustments	-17.0	-	-	\$-5,475	\$-3,168	\$-3,168
TOTALS, SALARIES AND WAGES	48.0	65.0	65.0	\$6,446	\$8,787	\$8,787

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

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).

7600 California Department of Tax and Fee Administration - Continued**3-YEAR EXPENDITURES AND POSITIONS †**

		Positions			Expenditures			
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*	
6275025	County Assessment Standards Program	1.8	9.1	9.1	\$2,215	\$3,309	\$3,356	
6275050	State-Assessed Property Program	5.0	9.0	9.0	2,830	5,316	5,388	
6275075	Timber Tax Program	10.4	11.6	11.6	2,090	2,686	2,693	
6275100	Sales and Use Tax Program	2,842.8	3,529.8	3,529.8	533,738	623,838	626,062	
6275125	Hazardous Substances Tax Program	46.3	39.6	39.6	8,002	7,944	7,475	
6275150	Alcoholic Beverage Tax Program	20.4	20.4	20.4	4,124	4,174	4,187	
6275175	Tire Recycling Fee Program	10.4	16.3	16.3	1,780	2,516	2,522	
6275200	Cigarette and Tobacco Products Tax Program	53.2	127.9	127.9	17,673	29,544	29,568	
6275225	Cigarette and Tobacco Products Licensing Program	41.9	70.7	70.7	7,820	12,957	16,681	
6275250	Transportation Fund Tax Program	151.0	160.7	160.7	32,095	36,804	36,892	
6275275	Occupational Lead Poisoning Prevention Fee Program	6.4	7.5	7.5	941	1,154	1,158	
6275300	Integrated Waste Management Program	1.7	4.8	4.8	434	677	679	
6275325	Underground Storage Tank Fee Program	16.8	28.9	28.9	3,323	4,868	4,877	
6275350	Oil Spill Prevention Program	1.0	1.6	1.6	240	397	398	
6275375	Energy Resources Surcharge Program	0.6	2.1	2.1	155	363	363	
6275400	Annual Water Rights Fee Program	4.4	4.4	4.4	798	820	824	
6275425	Childhood Lead Poisoning Prevention Fee Program	1.5	4.8	4.8	311	636	637	
6275450	Marine Invasive Species Program	2.7	3.6	3.6	507	645	646	
6275500	Emergency Telephone Users Surcharge Program	2.1	14.6	14.6	560	2,442	2,452	
6275525	E-Waste Recycling Fee Program	12.8	36.2	36.2	2,860	5,658	5,668	
6275550	Lumber Fee Program	2.2	13.4	13.4	668	1,413	1,416	
6275575	Insurance Tax Program	1.5	2.0	2.0	423	672	667	
6275600	Natural Gas Surcharge Program	2.3	4.4	4.4	492	971	971	
6275650	Prepaid Mobile Telephony Program	1.3	3.5	3.5	623	597	599	
6275700	Lead-Acid Battery Cleanup Fee Program	4.3	10.1	10.1	892	1,723	1,726	
6275725	Cannabis Taxes Program	56.6	39.8	39.8	13,142	10,666	10,698	
6275750	Electronic Cigarette Excise Tax Program	3.7	3.5	3.5	503	1,457	1,458	
6275760	County Revenue Property Tax Reimbursement Program	0.8	1.5	1.5	113	371	376	
6275775	Small Business Hiring Credit Program	-	-	-	-	42	43	
6275800	Lithium Extraction Excise Tax	1.7	-	-	538	-	149	
6275825	Gun Violence Prevention and School Safety Act Program	3.6	3.0	3.0	312	1,171	978	
9900100	Administration	373.9	373.9	373.9	372	66,383	66,372	
9900200	Administration - Distributed	-	-	-	-372	-65,966	-65,950	
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		3,685.1	4,558.7	4,558.7	\$640,202	\$766,248	\$772,029	
FUNDING						2023-24*	2024-25*	2025-26*
0001	General Fund					\$494,836	\$411,919	\$413,786
0004	Breast Cancer Fund					354	581	581
0022	State Emergency Telephone Number Account					411	1,836	1,837
0061	Motor Vehicle Fuel Account, Transportation Tax Fund					31,943	36,586	36,671
0070	Occupational Lead Poisoning Prevention Account					941	1,154	1,158
0080	Childhood Lead Poisoning Prevention Fund					311	636	637
0115	Air Pollution Control Fund					-	1,070	1,085
0226	California Tire Recycling Management Fund					-	1,446	1,437
0230	Cigarette and Tobacco Products Surtax Fund					4,318	7,124	7,124

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

7600 California Department of Tax and Fee Administration - Continued

FUNDING	2023-24*	2024-25*	2025-26*
0320 Oil Spill Prevention and Administration Fund	240	397	398
0387 Integrated Waste Management Account, Integrated Waste Management Fund	434	677	679
0439 Underground Storage Tank Cleanup Fund	3,323	4,868	4,877
0465 Energy Resources Programs Account	155	363	363
0623 California Children and Families First Trust Fund	7,212	11,901	11,900
0890 Federal Trust Fund	154	218	221
0965 Timber Tax Fund	2,090	2,686	2,693
0995 Reimbursements	214,734	238,801	238,827
3015 Gas Consumption Surcharge Fund	492	971	971
3058 Water Rights Fund	798	820	824
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,860	5,658	5,668
3067 Cigarette and Tobacco Products Compliance Fund	7,820	12,957	16,681
3212 Timber Regulation and Forest Restoration Fund	668	1,413	1,416
3270 Local Charges for Prepaid Mobile Telephony Service Fund	623	597	599
3288 Cannabis Control Fund	10,600	-	-
3301 Lead-Acid Battery Cleanup Fund	892	1,723	1,726
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	334	998	1,002
3314 California Cannabis Tax Fund	-150,000	-	-
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,009	4,948	4,970
3333 Cannabis Tax Fund - Department of Tax and Fee Administration	-	10,666	10,698
3366 California Electronic Cigarette Excise Tax Fund	501	1,457	1,458
3410 Lithium Extraction Excise Tax Fund	-	-	149
3414 988 State Suicide and Behavioral Health Crisis Services Fund	149	606	615
3437 Gun Violence Prevention and School Safety Fund	-	1,171	978
TOTALS, EXPENDITURES, ALL FUNDS	\$640,202	\$766,248	\$772,029

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

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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:

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7600 California Department of Tax and Fee Administration - Continued

Revenue and Taxation Code sections 43001-43651, and Health and Safety Code sections 25174-25174.9, 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 and smokeless tobacco taxes: 15 U.S.C.A., Chapter 10A, sections 375-378 and 18 U.S.C.A., Chapter 114, sections 2341-2346; California Constitution Article XIIIIB, 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.

6275325-Underground Storage Tank Fee Program:

Revenue and Taxation Code sections 50101-50162, and Health and Safety Code sections 25280-25299.39.3.

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:

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7600 California Department of Tax and Fee Administration - Continued

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 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 26000-26325, Revenue and Taxation Code sections 34010-34021.5 and 55001-55381.

6275750-Electronic Cigarette Excise Tax Program:

Revenue and Taxation Code Sections 31001-31008 and 55001-55381.

6275760-County Revenue Property Tax Reimbursement Program:

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

6275775-Small Business Hiring Credit Fund Program:

Revenue and Taxation Code sections 6902.7-6902.10.

6275800-Lithium Extraction Excise Tax Program:

Fish and Game Code Sections 2950-2954, Government Code section 15570.32, Public Resources Code Sections 2207 and 3823, and Revenue and Taxation Code Sections 47000-47115, and 55001-55381.

6275825-Gun Violence Prevention and School Safety Act Program:

Penal Code Sections 26700, 26705, 30395, 34400, Revenue and Taxation Code sections 36001, 36005, 36011, 36021, and 36031-36043.

DETAILED BUDGET ADJUSTMENTS [†]

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Centralized Revenue Opportunity System (CROS) M&O	\$-	\$-	-	\$4,946	\$4,353	-
• AB 3218 Unflavored Tobacco List	-	-	-	-	3,545	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$4,946	\$7,898	-

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7600 California Department of Tax and Fee Administration - Continued

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Other Workload Budget Adjustments						
• Salary Adjustments	6,978	4,803	-	6,978	4,803	-
• Benefit Adjustments	3,896	2,524	-	4,943	3,205	-
• Miscellaneous Baseline Adjustments	-	500	-	653	-	-
• SWCAP	-	-	-	-	3	-
• Retirement Rate Adjustments	-7,729	-14,428	-	-7,729	-14,428	-
Totals, Other Workload Budget Adjustments	\$3,145	\$-6,601	-	\$4,845	\$-6,417	-
Totals, Workload Budget Adjustments	\$3,145	\$-6,601	-	\$9,791	\$1,481	-
Totals, Budget Adjustments	\$3,145	\$-6,601	-	\$9,791	\$1,481	-

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

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

	2023-24*	2024-25*	2025-26*
REVENUES:			
Beginning Balance	\$469,563	\$538,434	\$468,205
Cannabis Tax	629,373	603,741	761,903
Total Revenues	\$1,098,936	\$1,142,175	\$1,230,108
Allocation 1: Regulatory and Administrative			
Governor's Office of Business and Economic Development (Equity Program)	15,758	15,765	15,766
Department of Fish and Wildlife	-	10,681	9,456
Department of Pesticide Regulation	-	2,752	2,752
State Water Resources Control Board	-	17,739	17,768
Employment Development Department	-	1,637	1,637
Department of Tax and Fee Administration	-	10,666	10,698
State Controller's Office	-	489	489
Statewide General Administration	13,181	13,807	21,390
Total Allocation 1	\$28,939	\$73,536	\$79,956
Allocation 2: Specified Allocations for Research and Other Programs			
Public University/Universities in California	10,000	10,000	10,000
Governor's Office of Business and Economic Development	50,000	50,000	50,000
University of San Diego Center for Medicinal Cannabis Research	2,000	2,000	2,000
Total Allocation 2	\$62,000	\$62,000	\$62,000
Allocation 3: Percentage of Remaining Revenue Collection			
Youth Education Prevention, Early Intervention and Treatment Account	371,737	323,060	280,923
Environmental Restoration and Protection Account	123,913	107,687	93,641
State and Local Government Law Enforcement Account	123,913	107,687	93,641
Total Allocation 3	\$619,563	\$538,434	\$468,205
Based on prior year actual tax collection			
Less Funding Provided by General Fund per RTC 34019.1	-150,000	-	-
Total Expenditures	\$560,502	\$673,970	\$610,161
Balance of Tax Receipts	\$538,434	\$468,205	\$619,947

Note: Cannabis Tax Revenue includes an estimated reduction of \$4.4 million in 2023-24, \$4.1 million in 2024-25, and \$2 million in 2025-26 related to equity retailer relief.

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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 Board of Equalization's (BOE) 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), the Hazardous Waste Facilities Account (HWFA), and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances Control (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/Generation and Handling Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Facility Fee (HWCA-HWFA), 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 Products 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 and tobacco products and stamps. This program requires licensing of distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products.

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7600 California Department of Tax and Fee Administration - Continued

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. The CDTFA administers the program in partnership with the California Energy Commission.

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 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 feepayers' 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

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7600 California Department of Tax and Fee Administration - Continued

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 and the State Suicide and Behavioral Health Crisis Services Fund. Revenue generated by this program funds the State's "911" emergency communication system and "988" suicide and crisis lifeline by administering the 911 and 988 surcharges that are imposed on each access line for which a user subscribes with a service supplier 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 and the Covered Battery-Embedded Waste Recycling Fee Subaccount in the Integrated Waste Management Fund. The fees collected provide funding for CalRecycle by imposing a recycling fee upon the retail sale of new or refurbished video display devices identified by the Department of Toxic Substances Control (DTSC) as containing hazardous materials and products containing an embedded battery. 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. The program provides revenue for the California Cannabis Tax Fund, the revenues from which carry out the purpose of the Medicinal and Adult-Use Cannabis Regulation and Safety Act (Act). The purpose of the Act is to establish a comprehensive system to control and regulate the cultivation, distribution, transport, storage, manufacturing, processing, and sale of all cannabis and cannabis products. The cannabis taxes provide funding for youth education and prevention programs, medical research, environmental mitigation efforts, law enforcement, and administration costs for numerous state agencies charged with licensing, regulating, and taxing the cultivation and sale of cannabis products.

6275750 - ELECTRONIC CIGARETTE EXCISE TAX PROGRAM

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

7600 California Department of Tax and Fee Administration - Continued

This program provides revenue for the California Electronic Cigarette Excise Tax Fund. The program objective is to ensure that the additional excise tax imposed at a retail sale upon purchasers at 12.5 percent of the sales price of electronic cigarettes containing or sold with nicotine and purchased for use in California are collected equitably and effectively by ensuring timely and accurate reporting and payment of tax liabilities, detecting and correcting reporting errors, 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. The 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, The CDTFA is required to allocate available funds based on each local agency's pro rata share.

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. The CDTFA administers the tentative credit reservation process and allocates the tax credit. Credit reservations were originally available during the period December 1, 2020, through January 15, 2021. Additionally, credits were available during the period November 1, 2021, through November 30, 2021. The CDTFA administers the program in partnership with the Franchise Tax Board.

6275800 - LITHIUM EXTRACTION EXCISE TAX PROGRAM

This program provides revenue for the Lithium Extraction Excise Tax Fund in the State Treasury which provides money to communities that are most directly and indirectly impacted by the lithium extraction activities. The Fund also provides money to the Salton Sea Lithium Fund for operations and maintenance of restoration projects and other public works projects developed by the state pursuant to the Salton Sea Management Plan or an applicable State Water Resources Control Board order, and grants for community engagement, public amenity, capital improvement or community-benefit projects. Revenue is generated on lithium extraction per metric ton of lithium carbonate equivalent extracted by producers. The tax is collected by the CDTFA.

6275825 - GUN VIOLENCE PREVENTION AND SCHOOL SAFETY ACT PROGRAM

This program provides revenue for the Gun Violence Prevention and School Safety Fund in the State Treasury which provides money to fund various gun violence prevention, education, research, response, and investigation programs. Retail sales of firearms, firearm precursor parts, or ammunition in California are subject to the firearms, firearm precursor parts, and ammunition excise tax. The tax is collected by the CDTFA.

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>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
PROGRAM REQUIREMENTS					
6275 ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION					
State Operations:					
0001	General Fund		\$494,836	\$411,919	\$413,786
0004	Breast Cancer Fund		354	581	581
0022	State Emergency Telephone Number Account		411	1,836	1,837
0061	Motor Vehicle Fuel Account, Transportation Tax Fund		31,943	36,586	36,671
0070	Occupational Lead Poisoning Prevention Account		941	1,154	1,158
0080	Childhood Lead Poisoning Prevention Fund		311	636	637
0115	Air Pollution Control Fund		-	1,070	1,085
0226	California Tire Recycling Management Fund		-	1,446	1,437
0230	Cigarette and Tobacco Products Surtax Fund		4,318	7,124	7,124

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7600 California Department of Tax and Fee Administration - Continued

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0320	Oil Spill Prevention and Administration Fund	240	397	398
0387	Integrated Waste Management Account, Integrated Waste Management Fund	434	677	679
0439	Underground Storage Tank Cleanup Fund	3,323	4,868	4,877
0465	Energy Resources Programs Account	155	363	363
0623	California Children and Families First Trust Fund	7,212	11,901	11,900
0890	Federal Trust Fund	154	218	221
0965	Timber Tax Fund	2,090	2,686	2,693
0995	Reimbursements	214,734	238,384	238,405
3015	Gas Consumption Surcharge Fund	492	971	971
3058	Water Rights Fund	798	820	824
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,860	5,658	5,668
3067	Cigarette and Tobacco Products Compliance Fund	7,820	12,957	16,681
3212	Timber Regulation and Forest Restoration Fund	668	1,413	1,416
3270	Local Charges for Prepaid Mobile Telephony Service Fund	623	597	599
3288	Cannabis Control Fund	10,600	-	-
3301	Lead-Acid Battery Cleanup Fund	892	1,723	1,726
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	334	998	1,002
3314	California Cannabis Tax Fund	-150,000	-	-
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,009	4,948	4,970
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	10,666	10,698
3366	California Electronic Cigarette Excise Tax Fund	501	1,457	1,458
3410	Lithium Extraction Excise Tax Fund	-	-	149
3414	988 State Suicide and Behavioral Health Crisis Services Fund	149	606	615
3437	Gun Violence Prevention and School Safety Fund	-	1,171	978
Totals, State Operations		\$640,202	\$765,831	\$771,607

SUBPROGRAM REQUIREMENTS**6275025 County Assessment Standards Program****State Operations:**

0001	General Fund	\$2,215	\$3,309	\$3,356
	Totals, State Operations	\$2,215	\$3,309	\$3,356

SUBPROGRAM REQUIREMENTS**6275050 State-Assessed Property Program****State Operations:**

0001	General Fund	\$2,830	\$5,316	\$5,388
	Totals, State Operations	\$2,830	\$5,316	\$5,388

SUBPROGRAM REQUIREMENTS**6275075 Timber Tax Program****State Operations:**

0965	Timber Tax Fund	\$2,090	\$2,686	\$2,693
	Totals, State Operations	\$2,090	\$2,686	\$2,693

SUBPROGRAM REQUIREMENTS**6275100 Sales and Use Tax Program****State Operations:**

0001	General Fund	\$328,668	\$394,043	\$395,778
0995	Reimbursements	205,070	229,795	230,284
	Totals, State Operations	\$533,738	\$623,838	\$626,062

SUBPROGRAM REQUIREMENTS**6275125 Hazardous Substances Tax Program****State Operations:**

0001	General Fund	\$625	\$-	\$-
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7600 California Department of Tax and Fee Administration - Continued

			<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0995	Reimbursements		7,377	7,944	7,475
	Totals, State Operations		\$8,002	\$7,944	\$7,475
	SUBPROGRAM REQUIREMENTS				
6275150	Alcoholic Beverage Tax Program				
	State Operations:				
0001	General Fund		\$4,124	\$4,174	\$4,187
	Totals, State Operations		\$4,124	\$4,174	\$4,187
	SUBPROGRAM REQUIREMENTS				
6275175	Tire Recycling Fee Program				
	State Operations:				
0115	Air Pollution Control Fund		\$-	\$1,070	\$1,085
0226	California Tire Recycling Management Fund		-	1,446	1,437
0995	Reimbursements		1,780	-	-
	Totals, State Operations		\$1,780	\$2,516	\$2,522
	SUBPROGRAM REQUIREMENTS				
6275200	Cigarette and Tobacco Products Tax Program				
	State Operations:				
0001	General Fund		\$2,446	\$3,992	\$3,991
0004	Breast Cancer Fund		354	581	581
0230	Cigarette and Tobacco Products Surtax Fund		4,318	7,124	7,124
0623	California Children and Families First Trust Fund		7,212	11,901	11,900
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund		334	998	1,002
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund		3,009	4,948	4,970
	Totals, State Operations		\$17,673	\$29,544	\$29,568
	SUBPROGRAM REQUIREMENTS				
6275225	Cigarette and Tobacco Products Licensing Program				
	State Operations:				
3067	Cigarette and Tobacco Products Compliance Fund		\$7,820	\$12,957	\$16,681
	Totals, State Operations		\$7,820	\$12,957	\$16,681
	SUBPROGRAM REQUIREMENTS				
6275250	Transportation Fund Tax Program				
	State Operations:				
0001	General Fund		-\$2	\$-	\$-
0061	Motor Vehicle Fuel Account, Transportation Tax Fund		31,943	36,586	36,671
0890	Federal Trust Fund		154	218	221
	Totals, State Operations		\$32,095	\$36,804	\$36,892
	SUBPROGRAM REQUIREMENTS				
6275275	Occupational Lead Poisoning Prevention Fee Program				
	State Operations:				
0070	Occupational Lead Poisoning Prevention Account		\$941	\$1,154	\$1,158
	Totals, State Operations		\$941	\$1,154	\$1,158
	SUBPROGRAM REQUIREMENTS				
6275300	Integrated Waste Management Program				
	State Operations:				
0387	Integrated Waste Management Account, Integrated Waste Management Fund		\$434	\$677	\$679
	Totals, State Operations		\$434	\$677	\$679
	SUBPROGRAM REQUIREMENTS				
6275325	Underground Storage Tank Fee Program				
	State Operations:				
0439	Underground Storage Tank Cleanup Fund		\$3,323	\$4,868	\$4,877
	Totals, State Operations		\$3,323	\$4,868	\$4,877

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7600 California Department of Tax and Fee Administration - Continued

			<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	SUBPROGRAM REQUIREMENTS				
6275350	Oil Spill Prevention Program				
	State Operations:				
0320	Oil Spill Prevention and Administration Fund		\$240	\$397	\$398
	Totals, State Operations		\$240	\$397	\$398
	SUBPROGRAM REQUIREMENTS				
6275375	Energy Resources Surcharge Program				
	State Operations:				
0465	Energy Resources Programs Account		\$155	\$363	\$363
	Totals, State Operations		\$155	\$363	\$363
	SUBPROGRAM REQUIREMENTS				
6275400	Annual Water Rights Fee Program				
	State Operations:				
3058	Water Rights Fund		\$798	\$820	\$824
	Totals, State Operations		\$798	\$820	\$824
	SUBPROGRAM REQUIREMENTS				
6275425	Childhood Lead Poisoning Prevention Fee Program				
	State Operations:				
0080	Childhood Lead Poisoning Prevention Fund		\$311	\$636	\$637
	Totals, State Operations		\$311	\$636	\$637
	SUBPROGRAM REQUIREMENTS				
6275450	Marine Invasive Species Program				
	State Operations:				
0995	Reimbursements		507	645	646
	Totals, State Operations		507	645	646
	SUBPROGRAM REQUIREMENTS				
6275500	Emergency Telephone Users Surcharge Program				
	State Operations:				
0022	State Emergency Telephone Number Account		\$411	\$1,836	\$1,837
3414	988 State Suicide and Behavioral Health Crisis Services Fund		149	606	615
	Totals, State Operations		\$560	\$2,442	\$2,452
	SUBPROGRAM REQUIREMENTS				
6275525	E-Waste Recycling Fee Program				
	State Operations:				
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund		\$2,860	\$5,658	\$5,668
	Totals, State Operations		\$2,860	\$5,658	\$5,668
	SUBPROGRAM REQUIREMENTS				
6275550	Lumber Fee Program				
	State Operations:				
3212	Timber Regulation and Forest Restoration Fund		\$668	\$1,413	\$1,416
	Totals, State Operations		\$668	\$1,413	\$1,416
	SUBPROGRAM REQUIREMENTS				
6275575	Insurance Tax Program				
	State Operations:				
0001	General Fund		\$423	\$672	\$667
	Totals, State Operations		\$423	\$672	\$667
	SUBPROGRAM REQUIREMENTS				
6275600	Natural Gas Surcharge Program				
	State Operations:				
3015	Gas Consumption Surcharge Fund		\$492	\$971	\$971
	Totals, State Operations		\$492	\$971	\$971

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7600 California Department of Tax and Fee Administration - Continued

			<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
SUBPROGRAM REQUIREMENTS					
6275650	Prepaid Mobile Telephony Program				
State Operations:					
3270	Local Charges for Prepaid Mobile Telephony Service Fund		\$623	\$597	\$599
	Totals, State Operations		\$623	\$597	\$599
SUBPROGRAM REQUIREMENTS					
6275700	Lead-Acid Battery Cleanup Fee Program				
State Operations:					
3301	Lead-Acid Battery Cleanup Fund		\$892	\$1,723	\$1,726
	Totals, State Operations		\$892	\$1,723	\$1,726
SUBPROGRAM REQUIREMENTS					
6275725	Cannabis Taxes Program				
State Operations:					
0001	General Fund		\$152,542	\$-	\$-
3288	Cannabis Control Fund		10,600	-	-
3314	California Cannabis Tax Fund		-150,000	-	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration		-	10,666	10,698
	Totals, State Operations		\$13,142	\$10,666	\$10,698
SUBPROGRAM REQUIREMENTS					
6275750	Electronic Cigarette Excise Tax Program				
State Operations:					
0001	General Fund		\$2	\$-	\$-
3366	California Electronic Cigarette Excise Tax Fund		501	1,457	1,458
	Totals, State Operations		\$503	\$1,457	\$1,458
SUBPROGRAM REQUIREMENTS					
6275760	County Revenue Property Tax Reimbursement Program				
State Operations:					
0001	General Fund		\$113	\$371	\$376
	Totals, State Operations		\$113	\$371	\$376
SUBPROGRAM REQUIREMENTS					
6275775	Small Business Hiring Credit Program				
State Operations:					
0001	General Fund		\$-	\$42	\$43
	Totals, State Operations		\$-	\$42	\$43
SUBPROGRAM REQUIREMENTS					
6275800	Lithium Extraction Excise Tax				
State Operations:					
0001	General Fund		\$538	\$-	\$-
3410	Lithium Extraction Excise Tax Fund		-	-	149
	Totals, State Operations		\$538	\$-	\$149
SUBPROGRAM REQUIREMENTS					
6275825	Gun Violence Prevention and School Safety Act Program				
State Operations:					
0001	General Fund		\$312	\$-	\$-
3437	Gun Violence Prevention and School Safety Fund		-	1,171	978
	Totals, State Operations		\$312	\$1,171	\$978
PROGRAM REQUIREMENTS					
9900	ADMINISTRATION - TOTAL				
State Operations:					
0995	Reimbursements		-	417	422
	Totals, State Operations		\$-	\$417	\$422
SUBPROGRAM REQUIREMENTS					

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

7600 California Department of Tax and Fee Administration - Continued

			2023-24*	2024-25*	2025-26*
9900100	Administration				
	State Operations:				
0001	General Fund		\$-	\$65,508	\$65,508
0995	Reimbursements		-	417	422
3333	Cannabis Tax Fund - Department of Tax and Fee Administration		372	372	372
3437	Gun Violence Prevention and School Safety Fund		-	86	70
	Totals, State Operations		\$372	\$66,383	\$66,372
	SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed				
	State Operations:				
0001	General Fund		\$-	-\$65,508	-\$65,508
3333	Cannabis Tax Fund - Department of Tax and Fee Administration		-372	-372	-372
3437	Gun Violence Prevention and School Safety Fund		-	-86	-70
	Totals, State Operations		-\$372	-\$65,966	-\$65,950
	TOTALS, EXPENDITURES				
	State Operations		640,202	766,248	772,029
	Totals, Expenditures		\$640,202	\$766,248	\$772,029

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

EXPENDITURES BY CATEGORY †

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	4,556.0	4,558.7	4,558.7	\$391,891	\$412,786	\$412,733
Other Adjustments	-870.9	-	-	-45,789	12,116	11,781
Net Totals, Salaries and Wages	3,685.1	4,558.7	4,558.7	\$346,102	\$424,902	\$424,514
Staff Benefits	-	-	-	191,149	208,871	210,426
Totals, Personal Services	3,685.1	4,558.7	4,558.7	\$537,251	\$633,773	\$634,940
OPERATING EXPENSES AND EQUIPMENT				\$102,952	\$132,475	\$137,089
SPECIAL ITEMS OF EXPENSES				-1	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$640,202	\$766,248	\$772,029

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$344,836	\$408,774	\$413,786
Allocation for Employee Compensation	-	6,978	-
Allocation for Staff Benefits	-	3,896	-
Section 3.60 Employer Retirement Contribution	-	-7,729	-
Prior Year Balances Available:			
Chapter 56, Statutes of 2022 (transfer to the California Cannabis Tax Fund)	150,000	-	-
Totals Available	\$494,836	\$411,919	\$413,786
TOTALS, EXPENDITURES	\$494,836	\$411,919	\$413,786
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$354	\$588	\$581
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-10	-
Totals Available	\$354	\$581	\$581
TOTALS, EXPENDITURES	\$354	\$581	\$581
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$411	\$1,880	\$1,837
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-55	-
Totals Available	\$411	\$1,836	\$1,837
TOTALS, EXPENDITURES	\$411	\$1,836	\$1,837
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$31,943	\$36,758	\$36,671
Allocation for Employee Compensation	-	589	-
Allocation for Staff Benefits	-	321	-
Section 3.60 Employer Retirement Contribution	-	-1,082	-
Totals Available	\$31,943	\$36,586	\$36,671
TOTALS, EXPENDITURES	\$31,943	\$36,586	\$36,671
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$941	\$1,163	\$1,158
Allocation for Employee Compensation	-	18	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Employer Retirement Contribution	-	-37	-
Totals Available	\$941	\$1,154	\$1,158
TOTALS, EXPENDITURES	\$941	\$1,154	\$1,158
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$311	\$645	\$637
Allocation for Employee Compensation	-	6	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Employer Retirement Contribution	-	-18	-
Totals Available	\$311	\$636	\$637
TOTALS, EXPENDITURES	\$311	\$636	\$637
0115 Air Pollution Control Fund			
APPROPRIATIONS			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
001 Budget Act appropriation	-	-	\$1,085
Air Pollution Control Fund Appropriation (AB 157)	-	1,081	-
Allocation for Employee Compensation	-	15	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Employer Retirement Contribution	-	-34	-
TOTALS, EXPENDITURES	-	\$1,070	\$1,085
0226 California Tire Recycling Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$2,541	\$1,437
Allocation for Employee Compensation	-	20	-
Allocation for Staff Benefits	-	11	-
California Tire Recycling Management Fund Adjustments (AB 157)	-	-1,081	-
Section 3.60 Employer Retirement Contribution	-	-45	-
TOTALS, EXPENDITURES	-	\$1,446	\$1,437
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,318	\$7,216	\$7,124
Allocation for Employee Compensation	-	21	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Employer Retirement Contribution	-	-125	-
Totals Available	\$4,318	\$7,124	\$7,124
TOTALS, EXPENDITURES	\$4,318	\$7,124	\$7,124
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$240	\$403	\$398
Allocation for Employee Compensation	-	4	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Employer Retirement Contribution	-	-12	-
Totals Available	\$240	\$397	\$398
TOTALS, EXPENDITURES	\$240	\$397	\$398
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$434	\$685	\$679
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Employer Retirement Contribution	-	-21	-
Totals Available	\$434	\$677	\$679
TOTALS, EXPENDITURES	\$434	\$677	\$679
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,323	\$4,922	\$4,877
Allocation for Employee Compensation	-	61	-
Allocation for Staff Benefits	-	33	-
Section 3.60 Employer Retirement Contribution	-	-148	-
Totals Available	\$3,323	\$4,868	\$4,877
TOTALS, EXPENDITURES	\$3,323	\$4,868	\$4,877
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$155	\$370	\$363
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-11	-

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

7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Totals Available	\$155	\$363	\$363
TOTALS, EXPENDITURES	\$155	\$363	\$363
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,212	\$12,078	\$11,900
Allocation for Employee Compensation	-	43	-
Allocation for Staff Benefits	-	23	-
Section 3.60 Employer Retirement Contribution	-	-243	-
Totals Available	\$7,212	\$11,901	\$11,900
TOTALS, EXPENDITURES	\$7,212	\$11,901	\$11,900
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$154	\$224	\$221
Section 3.60 Employer Retirement Contribution	-	-6	-
Totals Available	\$154	\$218	\$221
TOTALS, EXPENDITURES	\$154	\$218	\$221
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,090	\$2,695	\$2,693
Allocation for Employee Compensation	-	35	-
Allocation for Staff Benefits	-	19	-
Section 3.60 Employer Retirement Contribution	-	-63	-
Totals Available	\$2,090	\$2,686	\$2,693
TOTALS, EXPENDITURES	\$2,090	\$2,686	\$2,693
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$214,734	\$238,801	\$238,827
TOTALS, EXPENDITURES	\$214,734	\$238,801	\$238,827
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$492	\$984	\$971
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-25	-
Totals Available	\$492	\$971	\$971
TOTALS, EXPENDITURES	\$492	\$971	\$971
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$798	\$811	\$824
Allocation for Employee Compensation	-	26	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Employer Retirement Contribution	-	-26	-
Totals Available	\$798	\$820	\$824
TOTALS, EXPENDITURES	\$798	\$820	\$824
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,860	\$5,747	\$5,668
Allocation for Employee Compensation	-	54	-
Allocation for Staff Benefits	-	29	-
Section 3.60 Employer Retirement Contribution	-	-172	-
Totals Available	\$2,860	\$5,658	\$5,668

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

7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
TOTALS, EXPENDITURES	\$2,860	\$5,658	\$5,668
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,820	\$12,984	\$16,681
Allocation for Employee Compensation	-	311	-
Allocation for Staff Benefits	-	83	-
Section 3.60 Employer Retirement Contribution	-	-421	-
Totals Available	\$7,820	\$12,957	\$16,681
TOTALS, EXPENDITURES	\$7,820	\$12,957	\$16,681
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$668	\$1,439	\$1,416
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Employer Retirement Contribution	-	-43	-
Totals Available	\$668	\$1,413	\$1,416
TOTALS, EXPENDITURES	\$668	\$1,413	\$1,416
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$623	\$603	\$599
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Employer Retirement Contribution	-	-22	-
TOTALS, EXPENDITURES	\$623	\$597	\$599
3288 Cannabis Control Fund			
APPROPRIATIONS			
002 Budget Act appropriation	\$10,600	-	-
Totals Available	\$10,600	-	-
TOTALS, EXPENDITURES	\$10,600	-	-
3301 Lead-Acid Battery Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$892	\$1,752	\$1,726
Allocation for Employee Compensation	-	17	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Employer Retirement Contribution	-	-55	-
Totals Available	\$892	\$1,723	\$1,726
TOTALS, EXPENDITURES	\$892	\$1,723	\$1,726
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	\$334	\$987	\$1,002
Allocation for Employee Compensation	-	29	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Employer Retirement Contribution	-	-34	-
Totals Available	\$334	\$998	\$1,002
TOTALS, EXPENDITURES	\$334	\$998	\$1,002
3314 California Cannabis Tax Fund			
Less funding provided by General Fund	-150,000	-	-
NET TOTALS, EXPENDITURES	-\$150,000	-	-
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			

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

7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Revenue and Taxation Code section 30130.57(e)(2) and (f)	\$3,009	\$4,883	\$4,970
Allocation for Employee Compensation	-	142	-
Allocation for Staff Benefits	-	77	-
Section 3.60 Employer Retirement Contribution	-	-154	-
Totals Available	\$3,009	\$4,948	\$4,970
TOTALS, EXPENDITURES	\$3,009	\$4,948	\$4,970
3333 Cannabis Tax Fund - Department of Tax and Fee Administration			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	\$10,677	\$10,698
Allocation for Employee Compensation	-	192	-
Allocation for Staff Benefits	-	104	-
Section 3.60 Employer Retirement Contribution	-	-307	-
TOTALS, EXPENDITURES	-	\$10,666	\$10,698
3366 California Electronic Cigarette Excise Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$501	\$1,495	\$1,458
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Employer Retirement Contribution	-	-53	-
Totals Available	\$501	\$1,457	\$1,458
TOTALS, EXPENDITURES	\$501	\$1,457	\$1,458
3410 Lithium Extraction Excise Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$150	\$149
Totals Available	-	\$150	\$149
Unexpended balance, estimated savings	-	-150	-
TOTALS, EXPENDITURES	-	-	\$149
3414 988 State Suicide and Behavioral Health Crisis Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$149	\$622	\$615
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-20	-
Totals Available	\$149	\$606	\$615
TOTALS, EXPENDITURES	\$149	\$606	\$615
3437 Gun Violence Prevention and School Safety Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,200	\$978
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-40	-
TOTALS, EXPENDITURES	-	\$1,171	\$978
Total Expenditures, All Funds, (State Operations)	\$640,202	\$766,248	\$772,029

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

7600 California Department of Tax and Fee Administration - Continued

FUND CONDITION STATEMENTS †

	2023-24*	2024-25*	2025-26*
<u>0965 Timber Tax Fund^N</u>			
BEGINNING BALANCE	\$2,558	\$4,294	-
Prior Year Adjustments	1,132	-	-
Adjusted Beginning Balance	<u>\$3,690</u>	<u>\$4,294</u>	<u>-</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	10,287	5,898	\$5,898
4163000 Investment Income - Surplus Money Investments	102	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	3	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$10,392</u>	<u>\$5,898</u>	<u>\$5,898</u>
Total Resources	<u>\$14,082</u>	<u>\$10,192</u>	<u>\$5,898</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,090	2,686	2,693
9350 Shared Revenues (Local Assistance)	7,533	7,236	2,991
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	165	270	214
Total Expenditures and Expenditure Adjustments	<u>\$9,788</u>	<u>\$10,192</u>	<u>\$5,898</u>
FUND BALANCE	<u>\$4,294</u>	<u>-</u>	<u>-</u>
Reserve for economic uncertainties	4,294	-	-
<u>3067 Cigarette and Tobacco Products Compliance Fund^S</u>			
BEGINNING BALANCE	\$10,681	\$12,076	\$8,032
Prior Year Adjustments	-89	-	-
Adjusted Beginning Balance	<u>\$10,592</u>	<u>\$12,076</u>	<u>\$8,032</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	9,949	10,600	10,600
4163000 Investment Income - Surplus Money Investments	462	-	-
4171100 Cost Recoveries - Other	-	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	101	15	15
Total Revenues, Transfers, and Other Adjustments	<u>\$10,512</u>	<u>\$10,618</u>	<u>\$10,618</u>
Total Resources	<u>\$21,104</u>	<u>\$22,694</u>	<u>\$18,650</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	7,820	12,957	16,681
9892 Supplemental Pension Payments (State Operations)	347	322	322
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	861	1,383	979
Total Expenditures and Expenditure Adjustments	<u>\$9,028</u>	<u>\$14,662</u>	<u>\$17,982</u>
FUND BALANCE	<u>\$12,076</u>	<u>\$8,032</u>	<u>\$668</u>
Reserve for economic uncertainties	12,076	8,032	668
<u>3270 Local Charges for Prepaid Mobile Telephony Service Fund^S</u>			
BEGINNING BALANCE	-	-	-
Prior Year Adjustments	\$39	-	-
Adjusted Beginning Balance	<u>\$39</u>	<u>-</u>	<u>-</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	1,787	\$1,164	\$1,164
Total Revenues, Transfers, and Other Adjustments	<u>\$1,787</u>	<u>\$1,164</u>	<u>\$1,164</u>
Total Resources	<u>\$1,826</u>	<u>\$1,164</u>	<u>\$1,164</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	623	597	599
9350 Shared Revenues (Local Assistance)	1,203	522	512

* 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

	2023-24*	2024-25*	2025-26*
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	45	53
Total Expenditures and Expenditure Adjustments	<u>\$1,826</u>	<u>\$1,164</u>	<u>\$1,164</u>
FUND BALANCE	-	-	-
<u>3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund^s</u>			
BEGINNING BALANCE	\$9,872	\$11,223	\$9,415
Prior Year Adjustments	35	-	-
Adjusted Beginning Balance	<u>\$9,907</u>	<u>\$11,223</u>	<u>\$9,415</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer From the California Healthcare Research and Prevention Tobacco Tax Fund (3304) to the Department of Tax and Fee Administration Tobacco Law Enforcement Fund (3319) per Revenue and Taxation Code Section 30130.57(e)(2)	4,325	3,692	3,452
Revenue Transfer from California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund (3304) to Tax & Fee Administration Tobacco Law Enforcement Account (3319) per RTC 30130.57(e)(2)	-	-15	-16
Total Revenues, Transfers, and Other Adjustments	<u>\$4,325</u>	<u>\$3,677</u>	<u>\$3,436</u>
Total Resources	<u>\$14,232</u>	<u>\$14,900</u>	<u>\$12,851</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	3,009	4,948	4,970
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	537	368
Total Expenditures and Expenditure Adjustments	<u>\$3,009</u>	<u>\$5,485</u>	<u>\$5,338</u>
FUND BALANCE	<u>\$11,223</u>	<u>\$9,415</u>	<u>\$7,513</u>
Reserve for economic uncertainties	11,223	9,415	7,513
<u>3333 Cannabis Tax Fund - Department of Tax and Fee Administration^s</u>			
BEGINNING BALANCE	\$1,191	\$2,460	\$2,460
Prior Year Adjustments	1,269	-	-
Adjusted Beginning Balance	<u>\$2,460</u>	<u>\$2,460</u>	<u>\$2,460</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per Revenue and Taxation Code Section 34019(a)(1)	-	10,666	10,698
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>\$10,666</u>	<u>\$10,698</u>
Total Resources	<u>\$2,460</u>	<u>\$13,126</u>	<u>\$13,158</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	-	10,666	10,698
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>\$10,666</u>	<u>\$10,698</u>
FUND BALANCE	<u>\$2,460</u>	<u>\$2,460</u>	<u>\$2,460</u>
Reserve for economic uncertainties	2,460	2,460	2,460
<u>3366 California Electronic Cigarette Excise Tax Fund^s</u>			
BEGINNING BALANCE	\$2,374	\$1,669	\$962
Adjusted Beginning Balance	<u>\$2,374</u>	<u>\$1,669</u>	<u>\$962</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	41,536	39,396	40,577
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	20	-	-
Transfers and Other Adjustments			
SB 395 Electronic Cigarette Tax - HCAI Health Professions	-2,091	-1,896	-1,955
SB 395 Electronic Cigarette Tax - Prop 10	-7,053	-4,552	-4,694
SB 395 Electronic Cigarette Tax - Prop 56	-18,122	-18,210	-18,777
SB 395 Electronic Cigarette Tax - Prop 99	-6,903	-6,829	-7,041

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7600 California Department of Tax and Fee Administration - Continued

	2023-24*	2024-25*	2025-26*
SB 395 Electronic Cigarette Tax - Small Rural Hospitals	-4,183	-3,793	-3,911
SB 395 Electronic Cigarette Tax - UC Med Edu	-2,906	-2,655	-2,738
Total Revenues, Transfers, and Other Adjustments	\$298	\$1,461	\$1,461
Total Resources	\$2,672	\$3,130	\$2,423
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	501	1,457	1,458
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	502	711	320
Total Expenditures and Expenditure Adjustments	\$1,003	\$2,168	\$1,778
FUND BALANCE			
Reserve for economic uncertainties	1,669	962	645
<u>3410 Lithium Extraction Excise Tax Fund^s</u>			
BEGINNING BALANCE	\$1,400	-	-
Adjusted Beginning Balance	\$1,400	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes	-	-	\$6,091
Transfers and Other Adjustments			
Revenue Transfer from the Lithium Extraction Excise Tax Fund (3410) to the Salton Sea Lithium Fund (3412) per Revenue and Taxation Code Section 47100(b)(1)	-	-	-1,218
Loan Repayment from the Lithium Extraction Excise Tax Fund (3410) to the General Fund (0001) per Chapter 249 of the Statutes of 2022 (AB 179)	-1,400	-	-
Total Revenues, Transfers, and Other Adjustments	-\$1,400	-	\$4,873
Total Resources	-	-	\$4,873
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	-	-	149
Total Expenditures and Expenditure Adjustments	-	-	\$149
FUND BALANCE			
Reserve for economic uncertainties	-	-	4,724
<u>3437 Gun Violence Prevention and School Safety Fund^s</u>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes	-	\$56,254	\$58,573
Transfers and Other Adjustments			
Loan from the General Fund (0001) to the Gun Violence Prevention and School Safety Fund (3437) per Chapter 231, Statutes of 2023 (AB 28)	\$2,400	-	-
Loan Repayment from the Gun Violence Prevention and School Safety Fund (3437) to the General Fund (0001)	-2,400	2,400	-
Loan from the General Fund (0001) to the Gun Violence Prevention and School Safety Fund (3437) per Chapter 231, Statutes of 2023 (AB 28)	-	-2,400	-
Total Revenues, Transfers, and Other Adjustments	-	\$56,254	\$58,573
Total Resources	-	\$56,254	\$58,573
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
5227 Board of State and Community Corrections (Local Assistance)	-	55,083	57,213
7600 California Department of Tax and Fee Administration (State Operations)	-	1,171	978
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	382
Total Expenditures and Expenditure Adjustments	-	\$56,254	\$58,573
FUND BALANCE	-	-	-

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

7600 California Department of Tax and Fee Administration - Continued

potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 budget display reflects the best available information for use in decision-making for this department and/or these fund(s). Additional review and reconciliation of 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	4,556.0	4,558.7	4,558.7	\$391,891	\$412,786	\$412,733
Salary and Other Adjustments	-870.9	-	-	-45,789	12,116	11,781
Totals, Adjustments	-870.9	-	-	\$-45,789	\$12,116	\$11,781
TOTALS, SALARIES AND WAGES	3,685.1	4,558.7	4,558.7	\$346,102	\$424,902	\$424,514

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

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		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6280	Tax Programs	5,532.7	6,205.0	6,234.4	\$1,110,597	\$1,212,844	\$1,157,444
6285	Political Reform Audit	12.2	13.0	13.0	1,705	2,661	-
6290	Department of Motor Vehicles Collections Program	36.7	81.1	81.1	10,080	11,337	11,221
6295	Court Collection Program	59.8	101.2	101.2	11,044	15,467	15,373
6300	Legal Services Program	-	-	-	2,753	5,077	3,077
6305	Contract Work	72.9	62.2	62.2	9,377	14,444	14,462
6316	Golden State Stimulus Emergency Fund 2.0	-	-	-	664,306	-	-
6317	Better for Families Rebate	-	-	-	14,428	-	-
9900100	Administration	347.4	326.6	320.6	45,633	46,830	46,340
9900200	Administration - Distributed	-	-	-	-45,633	-46,830	-46,340
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		6,061.7	6,789.1	6,812.5	\$1,824,290	\$1,261,830	\$1,201,577
FUNDING					2023-24*	2024-25*	2025-26*
0001	General Fund				\$722,099	\$1,219,709	\$1,157,894
0044	Motor Vehicle Account, State Transportation Fund				3,503	3,927	3,887
0064	Motor Vehicle License Fee Account, Transportation Tax Fund				6,577	7,410	7,334
0122	Emergency Food Assistance Program Fund				6	6	6
0200	Fish and Game Preservation Fund				8	13	13
0242	Court Collection Account				11,044	15,467	15,373

* 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

FUNDING		2023-24*	2024-25*	2025-26*
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	740	2,500
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	634	-	-
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	7	7
0995	Reimbursements	9,377	14,444	14,462
3379	Golden State Stimulus Emergency Fund	688,263	-	-
3399	Better for Families Tax Refund Fund	382,688	-	-
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	11	14	14
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	1	-	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8124	Suicide Prevention Voluntary Tax Contribution Fund	5	6	-
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	1	-	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	6	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund	-	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	-
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
TOTALS, EXPENDITURES, ALL FUNDS		\$1,824,290	\$1,261,830	\$1,201,577

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

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Government Code section 15700-15705.

PROGRAM AUTHORITY**6280-Tax Programs:**

Government Code sections 15700-15705, 16370-16372; Revenue and Taxation Code sections 17001-18181, 18401-19802, 19850-19854, 19900-19906, 21001-21008, 23001-25141, 61000-61050.

6285-Political Reform Audit:

Government Code sections 90000-90009.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code sections 19280-19283.

7730 Franchise Tax Board - Continued**DETAILED BUDGET ADJUSTMENTS †**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Enterprise Data to Revenue Project Phase 2 (EDR2)	\$-	\$-	-	\$107,075	\$-	44.0
• Data Sharing for CalFresh (AB 518)	-	-	-	161	-	1.0
• Asset Forfeiture Fund Resources	-	-	-	-	1,760	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$107,236	\$1,760	45.0
Other Workload Budget Adjustments						
• Salary Adjustments	16,154	526	-	16,056	525	-
• Benefit Adjustments	8,979	301	-	11,434	395	-
• Miscellaneous Baseline Adjustments	4,669	-	-	-	-6	-
• Retirement Rate Adjustments	-30,565	-992	-	-30,496	-992	-
Totals, Other Workload Budget Adjustments	\$-763	\$-165	-	\$-3,006	\$-78	-
Totals, Workload Budget Adjustments	\$-763	\$-165	-	\$104,230	\$1,682	45.0
Totals, Budget Adjustments	\$-763	\$-165	-	\$104,230	\$1,682	45.0

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

PROGRAM DESCRIPTIONS**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

* 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

goods and services include rental space to on-site childcare and cafeteria entities, data processing services for other governmental entities, and delinquent debt collection services.

9900100 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM [†]

		2023-24*	2024-25*	2025-26*
PROGRAM REQUIREMENTS				
6280 TAX PROGRAMS				
State Operations:				
0001	General Fund	\$1,109,858	\$1,211,971	\$1,154,817
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	8	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	740	2,500
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	634	-	-
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	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	11	14	14
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	1	-	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8124	Suicide Prevention Voluntary Tax Contribution Fund	5	6	-
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	1	-	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	6	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund	-	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	-
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
Totals, State Operations		\$1,110,597	\$1,212,844	\$1,157,444
SUBPROGRAM REQUIREMENTS				
6280010 Personal Income Tax				
State Operations:				
0001	General Fund	\$722,651	\$770,891	\$734,690
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	8	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	740	2,500
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	634	-	-
0945	California Breast Cancer Research Fund	7	7	7

* 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

		2023-24*	2024-25*	2025-26*
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	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	11	14	14
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	1	-	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8124	Suicide Prevention Voluntary Tax Contribution Fund	5	6	-
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	1	-	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	6	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund	-	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	-
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
	Totals, State Operations	\$723,390	\$771,764	\$737,317
	SUBPROGRAM REQUIREMENTS			
6280019	Corporation Tax			
	State Operations:			
0001	General Fund			
	Totals, State Operations	\$350,666	\$402,395	\$384,075
	SUBPROGRAM REQUIREMENTS			
6280025	Earned Income Tax Credit			
	State Operations:			
0001	General Fund			
	Totals, State Operations	\$36,516	\$38,627	\$35,994
	SUBPROGRAM REQUIREMENTS			
6280028	Non-Admitted Insurance Tax			
	State Operations:			
0001	General Fund			
	Totals, State Operations	\$25	\$58	\$58
	PROGRAM REQUIREMENTS			
6285	POLITICAL REFORM AUDIT			
	State Operations:			
0001	General Fund			
	Totals, State Operations	\$1,705	\$2,661	\$-
	PROGRAM REQUIREMENTS			
6290	DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM			
	State Operations:			
0044	Motor Vehicle Account, State Transportation Fund			
0064	Motor Vehicle License Fee Account, Transportation Tax Fund			
	Totals, State Operations	\$3,503	\$3,927	\$3,887
		6,577	7,410	7,334
	PROGRAM REQUIREMENTS			
6295	COURT COLLECTION PROGRAM			
	State Operations:			
0242	Court Collection Account			
	Totals, State Operations	\$11,044	\$15,467	\$15,373
	PROGRAM REQUIREMENTS			
6300	LEGAL SERVICES PROGRAM			
	State Operations:			

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7730 Franchise Tax Board - Continued

			<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0001	General Fund		\$2,753	\$5,077	\$3,077
	Totals, State Operations		\$2,753	\$5,077	\$3,077
	PROGRAM REQUIREMENTS				
6305	CONTRACT WORK				
	State Operations:				
0995	Reimbursements		9,377	14,444	14,462
	Totals, State Operations		\$9,377	\$14,444	\$14,462
	PROGRAM REQUIREMENTS				
6316	GOLDEN STATE STIMULUS EMERGENCY FUND 2.0				
	State Operations:				
0001	General Fund		-\$23,957	\$-	\$-
3379	Golden State Stimulus Emergency Fund		688,263	-	-
	Totals, State Operations		\$664,306	\$-	\$-
	PROGRAM REQUIREMENTS				
6317	BETTER FOR FAMILIES REBATE				
	State Operations:				
0001	General Fund		-\$368,260	\$-	\$-
3399	Better for Families Tax Refund Fund		382,688	-	-
	Totals, State Operations		\$14,428	\$-	\$-
	SUBPROGRAM REQUIREMENTS				
9900100	Administration				
	State Operations:				
0001	General Fund		\$45,633	\$46,830	\$46,340
	Totals, State Operations		\$45,633	\$46,830	\$46,340
	SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed				
	State Operations:				
0001	General Fund		-\$45,633	-\$46,830	-\$46,340
	Totals, State Operations		-\$45,633	-\$46,830	-\$46,340
	TOTALS, EXPENDITURES				
	State Operations		1,824,290	1,261,830	1,201,577
	Totals, Expenditures		\$1,824,290	\$1,261,830	\$1,201,577

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

EXPENDITURES BY CATEGORY †

	1 State Operations	Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
	PERSONAL SERVICES						
	Baseline Positions	6,756.0	6,789.1	6,767.5	\$583,727	\$581,496	\$579,955
	Other Adjustments	-694.3	-	45.0	-71,531	18,471	21,339
	Net Totals, Salaries and Wages	6,061.7	6,789.1	6,812.5	\$512,196	\$599,967	\$601,294
	Staff Benefits	-	-	-	295,819	314,228	317,531
	Totals, Personal Services	6,061.7	6,789.1	6,812.5	\$808,015	\$914,195	\$918,825
	OPERATING EXPENSES AND EQUIPMENT				\$372,673	\$346,382	\$279,739

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7730 Franchise Tax Board - Continued

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
SPECIAL ITEMS OF EXPENSES				689,235	1,253	3,013
UNCLASSIFIED EXPENDITURES				-45,633	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$1,824,290	\$1,261,830	\$1,201,577

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,114,316	\$1,220,432	\$1,157,894
Allocation for Employee Compensation	-	16,154	-
Allocation for Staff Benefits	-	8,979	-
CalEITC Outreach Adjustment (AB 157)	-	2,000	-
Section 3.60 Pension Contribution Adjustment	-	-30,565	-
Transfer from Item 8640-001-0001	-	2,669	-
Prior Year Balances Available:			
Chapter 5, Statutes of 2023	-	20	-
Chapter 737, Statutes of 2022	-	20	-
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	-23,957	-	-
Welfare and Institution Code section 8162	-368,260	-	-
Totals Available	\$722,099	\$1,219,709	\$1,157,894
TOTALS, EXPENDITURES	\$722,099	\$1,219,709	\$1,157,894
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,503	\$3,944	\$3,887
Allocation for Employee Compensation	-	49	-
Allocation for Staff Benefits	-	26	-
Section 3.60 Pension Contribution Adjustment	-	-92	-
Totals Available	\$3,503	\$3,927	\$3,887
TOTALS, EXPENDITURES	\$3,503	\$3,927	\$3,887
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,577	\$7,436	\$7,334
Allocation for Employee Compensation	-	91	-
Allocation for Staff Benefits	-	54	-
Section 3.60 Pension Contribution Adjustment	-	-171	-
Totals Available	\$6,577	\$7,410	\$7,334
TOTALS, EXPENDITURES	\$6,577	\$7,410	\$7,334
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			

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

7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
001 Budget Act appropriation	\$8	\$13	\$13
Totals Available	\$8	\$13	\$13
TOTALS, EXPENDITURES	\$8	\$13	\$13
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,044	\$15,534	\$15,373
Allocation for Employee Compensation	-	215	-
Allocation for Staff Benefits	-	124	-
Section 3.60 Pension Contribution Adjustment	-	-406	-
Totals Available	\$11,044	\$15,467	\$15,373
TOTALS, EXPENDITURES	\$11,044	\$15,467	\$15,373
0823 California Alzheimers Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$10	\$11	\$11
Totals Available	\$10	\$11	\$11
TOTALS, EXPENDITURES	\$10	\$11	\$11
0847 Asset Forfeiture Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$740	\$2,500
TOTALS, EXPENDITURES	-	\$740	\$2,500
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$4	\$4
Totals Available	\$2	\$4	\$4
TOTALS, EXPENDITURES	\$2	\$4	\$4
0942 Special Deposit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$634	-	-
Totals Available	\$634	-	-
TOTALS, EXPENDITURES	\$634	-	-
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	\$2	\$5	\$5
Totals Available	\$2	\$5	\$5
TOTALS, EXPENDITURES	\$2	\$5	\$5
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$7	\$7
Totals Available	\$3	\$7	\$7
TOTALS, EXPENDITURES	\$3	\$7	\$7
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,377	\$14,444	\$14,462
TOTALS, EXPENDITURES	\$9,377	\$14,444	\$14,462
3379 Golden State Stimulus Emergency Fund			
Less funding provided by General Fund	688,263	-	-
NET TOTALS, EXPENDITURES	\$688,263	-	-
3399 Better for Families Tax Refund Fund			

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7730 Franchise Tax Board - Continued

	2023-24*	2024-25*	2025-26*
1 STATE OPERATIONS			
Prior Year Balances Available:			
Pending Legislation	14,428	-	-
Totals Available	\$14,428	-	-
TOTALS, EXPENDITURES	\$14,428	-	-
Less funding provided by General Fund	368,260	-	-
NET TOTALS, EXPENDITURES	\$382,688	-	-
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	\$11	\$14	\$14
Totals Available	\$11	\$14	\$14
TOTALS, EXPENDITURES	\$11	\$14	\$14
8085 Keep Arts in Schools Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
Totals Available	\$5	\$6	\$6
TOTALS, EXPENDITURES	\$5	\$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	\$1	-	\$6
Totals Available	\$1	-	\$6
TOTALS, EXPENDITURES	\$1	-	\$6
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8124 Suicide Prevention Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	-
Totals Available	\$5	\$6	-
TOTALS, EXPENDITURES	\$5	\$6	-
8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	-	-
Totals Available	\$1	-	-
TOTALS, EXPENDITURES	\$1	-	-

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8139 California ALS Research Network Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8814 Rape Kit Backlog Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
TOTALS, EXPENDITURES	\$6	\$6	-
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	\$6
Totals Available	\$2	\$6	\$6
TOTALS, EXPENDITURES	\$2	\$6	\$6
Total Expenditures, All Funds, (State Operations)	\$1,824,290	\$1,261,830	\$1,201,577
2 LOCAL ASSISTANCE	2023-24*	2024-25*	2025-26*
0001 General Fund			
TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (Local Assistance)	\$0	\$0	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$1,824,290	\$1,261,830	\$1,201,577

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

FUND CONDITION STATEMENTS †

	2023-24*	2024-25*	2025-26*
<u>0242 Court Collection Account^s</u>			
BEGINNING BALANCE	\$1,196	\$964	-\$4,887
Prior Year Adjustments	14	-	-
Adjusted Beginning Balance	\$1,210	\$964	-\$4,887
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	73,952	70,000	70,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	28	39	39
Total Revenues, Transfers, and Other Adjustments	\$73,980	\$70,039	\$70,039
Total Resources	\$75,190	\$71,003	\$65,152
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	11,044	15,467	15,373
9892 Supplemental Pension Payments (State Operations)	317	250	250
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	625	673	1,369
9901 Various Departments (Local Assistance)	62,240	59,500	59,500
Total Expenditures and Expenditure Adjustments	\$74,226	\$75,890	\$76,492
FUND BALANCE	\$964	-\$4,887	-\$11,340

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7730 Franchise Tax Board - Continued

	2023-24*	2024-25*	2025-26*
Reserve for economic uncertainties	964	-4,887	-11,340
<u>3399 Better for Families Tax Refund Fund[§]</u>			
BEGINNING BALANCE	\$382,688	-	-
Adjusted Beginning Balance	\$382,688	-	-
Total Resources	\$382,688	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	14,428	-	-
Less funding provided by General Fund (State Operations)	368,260	-	-
Total Expenditures and Expenditure Adjustments	\$382,688	-	-
FUND BALANCE	-	-	-

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

CHANGES IN AUTHORIZED POSITIONS [†]

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	6,756.0	6,789.1	6,767.5	\$583,727	\$581,496	\$579,955
Salary and Other Adjustments	-694.3	-	-	-71,531	18,471	16,577
Workload and Administrative Adjustments						
Data Sharing for CalFresh (AB 518)						
Info Tech Spec I	-	-	1.0	-	-	98
Enterprise Data to Revenue Project Phase 2 (EDR2)						
Administrator I (Limited Term 12-31-2025)	-	-	1.5	-	-	163
Assoc Operations Spec	-	-	-	-	-	9
Assoc Tax Auditor	-	-	-	-	-	19
Compliance Rep (Limited Term 12-31-2025)	-	-	1.5	-	-	128
Info Tech Mgr I	-	-	2.0	-	-	256
Info Tech Mgr II	-	-	1.0	-	-	147
Info Tech Spec I	-	-	20.0	-	-	2,021
Info Tech Spec II	-	-	4.0	-	-	531
Info Tech Supvr II	-	-	3.0	-	-	348
Program Spec I	-	-	-	-	-	4
Program Spec II	-	-	1.0	-	-	112
Sr Compliance Rep	-	-	1.0	-	-	166
Sr Operations Spec	-	-	1.0	-	-	95
Staff Operations Spec	-	-	7.0	-	-	612
Tax Techn	-	-	1.0	-	-	53
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	45.0	\$-	\$-	\$4,762
Totals, Adjustments	-694.3	-	45.0	\$-71,531	\$18,471	\$21,339
TOTALS, SALARIES AND WAGES	6,061.7	6,789.1	6,812.5	\$512,196	\$599,967	\$601,294

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

7730 Franchise Tax Board - Continued

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.

SUMMARY OF PROJECTS

	State Building Program Expenditures	2023-24*	2024-25*	2025-26*
6315	CAPITAL OUTLAY Projects			
0008948	FTB Central Office Campus: Data Center Upgrades		5,265	-
	Construction	-	5,265	-
TOTALS, EXPENDITURES, ALL PROJECTS		\$-	\$5,265	\$-
FUNDING		2023-24*	2024-25*	2025-26*
0001	General Fund	\$-	\$5,265	\$-
TOTALS, EXPENDITURES, ALL FUNDS		\$-	\$5,265	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

		2023-24*	2024-25*	2025-26*
3 CAPITAL OUTLAY				
0001 General Fund				
Prior Year Balances Available:				
Item 7730-301-0001 Budget Act of 2022		-	5,265	-
Totals Available		-	\$5,265	-
TOTALS, EXPENDITURES		-	\$5,265	-
Total Expenditures, All Funds, (Capital Outlay)		\$0	\$5,265	\$0

7760 Department of General Services

The mission of the Department of General Services (DGS) is to deliver results by providing timely, cost-effective services and products that support their customers, while protecting the interests of the State of California.

DGS serves as the business manager for the State of California, with more than 4,400 employees and a budget of more than \$1.4 billion. DGS serves the public by providing a variety of services to state agencies through procurement and acquisition solutions; real estate management and design; environmentally friendly transportation; professional printing, design and web services; administrative hearings; legal services; building standards; oversight of structural safety, fire/life safety and accessibility for the design and construction of K-12 public schools and community colleges; funding for school construction; and disability access.

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

3-YEAR EXPENDITURES AND POSITIONS †

		Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6320	Building Regulation Services	370.3	403.8	427.8	\$100,277	\$118,944	\$117,258
6324	Facilities Management Division	1,516.5	2,024.2	2,069.2	498,271	609,142	641,848
6325	Real Estate Services	333.1	403.7	403.7	97,503	100,816	101,084

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

7760 Department of General Services - Continued

		Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6330	Statewide Support Services	864.4	1,071.4	1,073.4	510,812	616,536	615,687
6335	Program Overhead Allocations Interagency Support Division and RESD Executive	7.8	8.0	8.0	-	-	-
9900100	Administration	518.1	584.5	588.5	117,711	119,340	120,447
9900200	Administration - Distributed	-	-	-	-102,368	-113,355	-115,716
9900300	Distributed Services	-	-	-	-11,219	-13,117	-13,117
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		3,610.2	4,495.6	4,570.6	\$1,210,987	\$1,438,306	\$1,467,491
FUNDING				2023-24*	2024-25*	2025-26*	
0001	General Fund			\$109,220	\$135,430	\$158,554	
0002	Property Acquisition Law Money Account			5,864	7,319	7,350	
0003	Motor Vehicle Parking Facilities Moneys Account			6,071	8,693	8,800	
0006	Disability Access Account			12,428	14,553	14,592	
0026	State Motor Vehicle Insurance Account			55,487	72,855	72,854	
0328	Public School Planning, Design, and Construction Review Revolving Fund			69,371	76,029	78,533	
0666	Service Revolving Fund			747,540	851,281	842,870	
0956	State School Site Utilization Fund			6,629	7,382	6,564	
0995	Reimbursements			3,734	5,047	5,047	
1027	Full-Day Kindergarten Facilities Account			1,520	1,351	-	
3091	Certified Access Specialist Fund			250	407	408	
3144	Building Standards Administration Special Revolving Fund			1,650	2,179	3,689	
3245	Disability Access and Education Revolving Fund			278	782	783	
6086	2016 State School Facilities Fund			1,996	-	-	
6094	2024 State School Facilities Fund			-	-	12,180	
9740	Central Service Cost Recovery Fund			4,678	4,819	5,084	
9746	Natural Gas Services Program Fund			184,271	250,179	250,183	
TOTALS, EXPENDITURES, ALL FUNDS				\$1,210,987	\$1,438,306	\$1,467,491	

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

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS †

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Chattel Slavery: Formal Apology Memorialization (AB 3089)	\$-	\$-	-	\$500	\$-	-

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7760 Department of General Services - Continued

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• K-12 Community College Education Facilities Modernization, Repair, and Safety Bond Act of 2024 (AB 247)	-	-	-	-	12,536	16.0
• Facilities Management Division Building Operations and Support	-	-	-	-	5,962	45.0
• Office of Administrative Hearings Case Management System Replacement	-	-	-	-	4,900	-
• Sustainable School Program to Advance Climate-Resilient Schools	-	-	-	-	2,064	7.0
• Increased Fuel Cost Expenditure Authority for Fleet Operations	-	-	-	-	1,859	-
• Office of Human Resources Workload Adjustment	-	-	-	-	1,350	3.0
• California Building Standards Commission Bill Mandates Workload Adjustment	-	-	-	-	582	2.0
• Permanent eMarketplace Staffing	-	-	-	-	340	2.0
• Call Center Bill Mandates Workload Adjustment (AB 2068)	-	-	-	-	196	1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$500	\$29,789	76.0
Other Workload Budget Adjustments						
• Revised Expenditure Authority per Government Code Section 16379	-	38,889	-	-	38,879	-
• Other Post-Employment Benefit Adjustments	-	108	-	-	107	-
• Executive Order E 24/25 - 129: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	1,214	-	-	-	-	-
• Executive Order E 24/25 - 8: Transfer of Administrative Funds for the School Facility Program	10,000	-	-	-	-	-
• Executive Order E 24/25 - 89: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	40	-	-	-	-	-
• Salary Adjustments	150	8,817	-	150	8,635	-
• Benefit Adjustments	80	4,449	-	101	5,615	-
• Lease Revenue Debt Service Adjustment	-	8,155	-	-	34,347	-
• Carryover/Reappropriation	13,581	1,351	-	-	-	-
• Miscellaneous Baseline Adjustments	1,055	-	-	-237	-1,275	-
• Retirement Rate Adjustments	-309	-19,438	-	-309	-19,438	-
Totals, Other Workload Budget Adjustments	\$25,811	\$42,331	-	\$-295	\$66,870	-
Totals, Workload Budget Adjustments	\$25,811	\$42,331	-	\$205	\$96,659	76.0
Totals, Budget Adjustments	\$25,811	\$42,331	-	\$205	\$96,659	76.0

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

PROGRAM DESCRIPTIONS

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

7760 Department of General Services - Continued

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>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	PROGRAM REQUIREMENTS			
6320	BUILDING REGULATION SERVICES			
	State Operations:			
0001	General Fund	\$4,441	\$15,752	\$-
0006	Disability Access Account	12,428	12,991	13,026
0328	Public School Planning, Design, and Construction Review Revolving Fund	69,371	76,029	78,533
0666	Service Revolving Fund	1,714	2,071	2,075
0956	State School Site Utilization Fund	6,629	7,382	6,564
1027	Full-Day Kindergarten Facilities Account	1,520	1,351	-
3091	Certified Access Specialist Fund	250	407	408
3144	Building Standards Administration Special Revolving Fund	1,650	2,179	3,689
3245	Disability Access and Education Revolving Fund	278	782	783
6086	2016 State School Facilities Fund	1,996	-	-
6094	2024 State School Facilities Fund	-	-	12,180
	Totals, State Operations	\$100,277	\$118,944	\$117,258
	SUBPROGRAM REQUIREMENTS			
6320010	Division of the State Architect			

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7760 Department of General Services - Continued

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	State Operations:			
0006	Disability Access Account	\$12,428	\$12,991	\$13,026
0328	Public School Planning, Design, and Construction Review Revolving Fund	69,371	76,029	78,533
0666	Service Revolving Fund	24	55	55
3091	Certified Access Specialist Fund	250	407	408
3245	Disability Access and Education Revolving Fund	278	782	783
	Totals, State Operations	\$82,351	\$90,264	\$92,805
	SUBPROGRAM REQUIREMENTS			
6320019	Public School Construction			
	State Operations:			
0001	General Fund	\$4,441	\$752	\$-
0956	State School Site Utilization Fund	6,629	7,382	6,564
6086	2016 State School Facilities Fund	1,996	-	-
6094	2024 State School Facilities Fund	-	-	12,180
	Totals, State Operations	\$13,066	\$8,134	\$18,744
	SUBPROGRAM REQUIREMENTS			
6320021	School Facility Program			
	State Operations:			
0001	General Fund	\$-	\$15,000	\$-
	Totals, State Operations	\$-	\$15,000	\$-
	SUBPROGRAM REQUIREMENTS			
6320028	Building Standards Commission			
	State Operations:			
0666	Service Revolving Fund	\$1,690	\$2,016	\$2,020
3144	Building Standards Administration Special Revolving Fund	1,650	2,179	3,689
	Totals, State Operations	\$3,340	\$4,195	\$5,709
	SUBPROGRAM REQUIREMENTS			
6320037	CSPP-TK-FDK Facilities Grant Program			
	State Operations:			
1027	Full-Day Kindergarten Facilities Account	\$1,520	\$1,351	\$-
	Totals, State Operations	\$1,520	\$1,351	\$-
	PROGRAM REQUIREMENTS			
6324	FACILITIES MANAGEMENT DIVISION			
	State Operations:			
0001	General Fund	\$58,782	\$96,633	\$145,364
0666	Service Revolving Fund	439,489	512,507	496,482
0995	Reimbursements	-	2	2
	Totals, State Operations	\$498,271	\$609,142	\$641,848
	SUBPROGRAM REQUIREMENTS			
6324046	Facilities Management Division			
	State Operations:			
0001	General Fund	\$58,782	\$96,633	\$145,364
0666	Service Revolving Fund	439,489	512,507	496,482
0995	Reimbursements	-	2	2
	Totals, State Operations	\$498,271	\$609,142	\$641,848
	PROGRAM REQUIREMENTS			
6325	REAL ESTATE SERVICES			
	State Operations:			
0001	General Fund	\$9,610	\$550	\$500
0002	Property Acquisition Law Money Account	5,864	7,319	7,350
0666	Service Revolving Fund	82,029	92,947	93,234
	Totals, State Operations	\$97,503	\$100,816	\$101,084

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7760 Department of General Services - Continued

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	SUBPROGRAM REQUIREMENTS			
6325010	Asset Management Branch			
	State Operations:			
0001	General Fund	\$2,400	\$-	\$-
0002	Property Acquisition Law Money Account	5,864	7,319	7,350
0666	Service Revolving Fund	25,160	29,749	29,842
	Totals, State Operations	\$33,424	\$37,068	\$37,192
	SUBPROGRAM REQUIREMENTS			
6325055	Construction Inspection & Management Branch			
	State Operations:			
0666	Service Revolving Fund	\$13,903	\$17,091	\$17,141
	Totals, State Operations	\$13,903	\$17,091	\$17,141
	SUBPROGRAM REQUIREMENTS			
6325064	Project Management and Development Branch			
	State Operations:			
0001	General Fund	\$7,210	\$550	\$500
0666	Service Revolving Fund	42,966	46,107	46,251
	Totals, State Operations	\$50,176	\$46,657	\$46,751
	PROGRAM REQUIREMENTS			
6330	STATEWIDE SUPPORT SERVICES			
	State Operations:			
0001	General Fund	\$23,968	\$20,640	\$12,089
0003	Motor Vehicle Parking Facilities Moneys Account	6,071	8,693	8,800
0006	Disability Access Account	-	1,562	1,566
0026	State Motor Vehicle Insurance Account	55,487	72,855	72,854
0666	Service Revolving Fund	236,337	256,873	264,196
0995	Reimbursements	-	915	915
9740	Central Service Cost Recovery Fund	4,678	4,819	5,084
9746	Natural Gas Services Program Fund	184,271	250,179	250,183
	Totals, State Operations	\$510,812	\$616,536	\$615,687
	SUBPROGRAM REQUIREMENTS			
6330010	Administrative Hearings			
	State Operations:			
0666	Service Revolving Fund	\$43,520	\$46,189	\$51,215
0995	Reimbursements	-	915	915
	Totals, State Operations	\$43,520	\$47,104	\$52,130
	SUBPROGRAM REQUIREMENTS			
6330019	Fleet Administration			
	State Operations:			
0003	Motor Vehicle Parking Facilities Moneys Account	\$6,071	\$8,693	\$8,800
0666	Service Revolving Fund	56,393	56,542	58,469
	Totals, State Operations	\$62,464	\$65,235	\$67,269
	SUBPROGRAM REQUIREMENTS			
6330028	Risk and Insurance Management			
	State Operations:			
0026	State Motor Vehicle Insurance Account	55,487	72,855	72,854
0666	Service Revolving Fund	3,565	3,284	3,296
	Totals, State Operations	\$59,052	\$76,139	\$76,150
	SUBPROGRAM REQUIREMENTS			
6330037	Legal Services			
	State Operations:			
0666	Service Revolving Fund	\$2,414	\$2,519	\$2,724

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7760 Department of General Services - Continued

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
		\$2,414	\$2,519	\$2,724
	Totals, State Operations			
	SUBPROGRAM REQUIREMENTS			
6330046	Procurement			
	State Operations:			
0001	General Fund	\$440	\$7,081	\$-
0666	Service Revolving Fund	43,735	54,740	55,079
	Totals, State Operations	\$44,175	\$61,821	\$55,079
	SUBPROGRAM REQUIREMENTS			
6330055	State Publishing			
	State Operations:			
0666	Service Revolving Fund	\$78,944	\$82,453	\$82,233
	Totals, State Operations	\$78,944	\$82,453	\$82,233
	SUBPROGRAM REQUIREMENTS			
6330064	Contracted Human Resources Services			
	State Operations:			
0666	Service Revolving Fund	\$1,205	\$1,744	\$1,751
	Totals, State Operations	\$1,205	\$1,744	\$1,751
	SUBPROGRAM REQUIREMENTS			
6330065	Telework Compliance Unit			
	State Operations:			
0001	General Fund	\$1,153	\$-	\$-
	Totals, State Operations	\$1,153	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6330070	Office of Business and Acquisition Services			
	State Operations:			
9746	Natural Gas Services Program Fund	\$184,271	\$250,179	\$250,183
	Totals, State Operations	\$184,271	\$250,179	\$250,183
	SUBPROGRAM REQUIREMENTS			
6330073	Contracted Fiscal Services			
	State Operations:			
0001	General Fund	\$6,888	\$8,139	\$7,923
0666	Service Revolving Fund	1,800	4,068	4,080
9740	Central Service Cost Recovery Fund	4,678	4,819	5,084
	Totals, State Operations	\$13,366	\$17,026	\$17,087
	SUBPROGRAM REQUIREMENTS			
6330082	Office of Sustainability			
	State Operations:			
0001	General Fund	\$14,185	\$4,397	\$4,166
0666	Service Revolving Fund	4,761	5,334	5,349
	Totals, State Operations	\$18,946	\$9,731	\$9,515
	SUBPROGRAM REQUIREMENTS			
6330084	CA Commission on Disability Access			
	State Operations:			
0001	General Fund	\$1,302	\$1,023	\$-
0006	Disability Access Account	-	1,562	1,566
	Totals, State Operations	\$1,302	\$2,585	\$1,566
	SUBPROGRAM REQUIREMENTS			
6335010	Program Overhead Interagency Support Division and RESD Executive			
	State Operations:			
0002	Property Acquisition Law Money Account	\$11	\$16	\$16
0666	Service Revolving Fund	1,409	1,941	1,945
0956	State School Site Utilization Fund	-	69	69

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7760 Department of General Services - Continued

			<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
6086	2016 State School Facilities Fund		60	-	-
	Totals, State Operations		\$1,480	\$2,026	\$2,030
	SUBPROGRAM REQUIREMENTS				
6335019	Distributed Program Overhead Interagency Support Division and RESD Executive				
	State Operations:				
0002	Property Acquisition Law Money Account		-\$11	-\$16	-\$16
0666	Service Revolving Fund		-1,409	-1,941	-1,945
0956	State School Site Utilization Fund		-	-69	-69
6086	2016 State School Facilities Fund		-60	-	-
	Totals, State Operations		-\$1,480	-\$2,026	-\$2,030
	PROGRAM REQUIREMENTS				
9900	ADMINISTRATION - TOTAL				
	State Operations:				
0001	General Fund		\$7,769	\$1,855	\$601
0666	Service Revolving Fund		-12,029	-13,117	-13,117
0995	Reimbursements		3,734	4,130	4,130
	Totals, State Operations		-\$526	-\$7,132	-\$8,386
	Local Assistance:				
0001	General Fund		\$4,650	\$-	\$-
	Totals, Local Assistance		\$4,650	\$-	\$-
	SUBPROGRAM REQUIREMENTS				
9900100	Administration				
	State Operations:				
0001	General Fund		\$9,406	\$2,848	\$1,595
0002	Property Acquisition Law Money Account		671	1,309	1,330
0003	Motor Vehicle Parking Facilities Moneys Account		234	256	259
0006	Disability Access Account		1,739	2,031	2,058
0026	State Motor Vehicle Insurance Account		376	416	422
0328	Public School Planning, Design, and Construction Review Revolving Fund		9,730	10,663	11,021
0666	Service Revolving Fund		83,805	93,814	95,374
0956	State School Site Utilization Fund		1,855	2,673	2,711
0995	Reimbursements		3,734	4,130	4,130
3091	Certified Access Specialist Fund		31	34	34
3144	Building Standards Administration Special Revolving Fund		264	309	401
3245	Disability Access and Education Revolving Fund		112	123	124
6086	2016 State School Facilities Fund		422	-	-
6094	2024 State School Facilities Fund		-	-	242
9740	Central Service Cost Recovery Fund		519	554	565
9746	Natural Gas Services Program Fund		163	180	181
	Totals, State Operations		\$113,061	\$119,340	\$120,447
	Local Assistance:				
0001	General Fund		\$4,650	\$-	\$-
	Totals, Local Assistance		\$4,650	\$-	\$-
	SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed				
	State Operations:				
0001	General Fund		-\$1,637	-\$993	-\$994
0002	Property Acquisition Law Money Account		-671	-1,309	-1,330
0003	Motor Vehicle Parking Facilities Moneys Account		-234	-256	-259
0006	Disability Access Account		-1,739	-2,031	-2,058
0026	State Motor Vehicle Insurance Account		-376	-416	-422

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7760 Department of General Services - Continued

			2023-24*	2024-25*	2025-26*
0328	Public School Planning, Design, and Construction Review Revolving Fund		-9,730	-10,663	-11,021
0666	Service Revolving Fund		-84,615	-93,814	-95,374
0956	State School Site Utilization Fund		-1,855	-2,673	-2,711
3091	Certified Access Specialist Fund		-31	-34	-34
3144	Building Standards Administration Special Revolving Fund		-264	-309	-401
3245	Disability Access and Education Revolving Fund		-112	-123	-124
6086	2016 State School Facilities Fund		-422	-	-
6094	2024 State School Facilities Fund		-	-	-242
9740	Central Service Cost Recovery Fund		-519	-554	-565
9746	Natural Gas Services Program Fund		-163	-180	-181
Totals, State Operations			-\$102,368	-\$113,355	-\$115,716
SUBPROGRAM REQUIREMENTS					
9900300	Distributed Services				
State Operations:					
0666	Service Revolving Fund		-\$11,219	-\$13,117	-\$13,117
Totals, State Operations			-\$11,219	-\$13,117	-\$13,117
TOTALS, EXPENDITURES					
State Operations			1,206,337	1,438,306	1,467,491
Local Assistance			4,650	-	-
Totals, Expenditures			\$1,210,987	\$1,438,306	\$1,467,491

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

EXPENDITURES BY CATEGORY †

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	4,411.6	4,495.6	4,494.6	\$361,398	\$359,344	\$359,698
Other Adjustments	-801.4	-	76.0	-49,012	19,595	17,612
Net Totals, Salaries and Wages	3,610.2	4,495.6	4,570.6	\$312,386	\$378,939	\$377,310
Staff Benefits	-	-	-	179,801	187,067	190,232
Totals, Personal Services	3,610.2	4,495.6	4,570.6	\$492,187	\$566,006	\$567,542
OPERATING EXPENSES AND EQUIPMENT				\$658,508	\$551,550	\$572,416
SPECIAL ITEMS OF EXPENSES				55,642	320,750	327,533
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$1,206,337	\$1,438,306	\$1,467,491

2 Local Assistance	Expenditures		
	2023-24*	2024-25*	2025-26*
Consulting and Professional Services - External - Other	\$4,650	\$-	\$-
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$4,650	\$-	\$-

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

7760 Department of General Services - Continued**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$46,095	\$31,864	\$32,068
Allocation for Employee Compensation	-	150	-
Allocation for Staff Benefits	-	80	-
California's Wildfire Victims and Survivors Monument per Chapter 994, Statutes of 2024 (AB 157)	-	50	-
Central Plant Steam Vent Repair per Chapter 994, Statutes of 2024 (AB 157)	-	500	-
Section 3.60 Pension Contribution Adjustment	-	-309	-
001 Budget Act appropriation	193	-	-
Adjustment for California Commission on Disability Access per Government Code Section 68085.35	-	505	-
001 Budget Act appropriation	-	1	1
Executive Order E 24/25 - 129: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	-	1,214	-
Executive Order E 24/25 - 89: 2024 Wildfires Disaster Response-Emergency Operations Account Transfer	-	40	-
015 Budget Act appropriation (transfer to Service Revolving Fund)	46,321	77,754	126,485
Prior Year Balances Available:			
Chapter 48, Statutes of 2023 (Adjustment to School Facility Program)	-	15,000	-
Item 7760-001-0001, Budget Act of 2021	4,671	823	-
Item 7760-001-0001, Budget Act of 2022 as reappropriated by Item 7760-490, Budget Act of 2023	7,210	3,402	-
Item 7760-001-0001, Budget Act of 2023	-	3,838	-
Item 7760-002-0001, Budget Act of 2021	1	-	-
Item 7760-002-0001, Budget Act of 2022	79	118	-
Item 7760-002-0001, Budget Act of 2023	-	400	-
Totals Available	\$104,570	\$135,430	\$158,554
TOTALS, EXPENDITURES			
0002 Property Acquisition Law Money Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,864	\$7,359	\$7,350
Allocation for Employee Compensation	-	96	-
Allocation for Staff Benefits	-	52	-
Section 3.60 Pension Contribution Adjustment	-	-188	-
Totals Available	\$5,864	\$7,319	\$7,350
TOTALS, EXPENDITURES			
0003 Motor Vehicle Parking Facilities Moneys Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,071	\$8,704	\$8,800
Allocation for Employee Compensation	-	30	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Pension Contribution Adjustment	-	-57	-
Totals Available	\$6,071	\$8,693	\$8,800
TOTALS, EXPENDITURES			
0006 Disability Access Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$12,428	\$14,734	\$14,592
Allocation for Employee Compensation	-	168	-
Allocation for Staff Benefits	-	77	-
Section 3.60 Pension Contribution Adjustment	-	-426	-

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7760 Department of General Services - Continued

	2023-24*	2024-25*	2025-26*
1 STATE OPERATIONS			
Totals Available	\$12,428	\$14,553	\$14,592
TOTALS, EXPENDITURES	\$12,428	\$14,553	\$14,592
0026 State Motor Vehicle Insurance Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,874	\$2,779	\$2,775
Allocation for Employee Compensation	-	30	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	-58	-
Government Code section 16379	53,613	31,200	70,079
Revised Expenditure Authority per Government Code Section 16379	-	38,889	-
Totals Available	\$55,487	\$72,855	\$72,854
TOTALS, EXPENDITURES	\$55,487	\$72,855	\$72,854
0328 Public School Planning, Design, and Construction Review Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$69,371	\$76,902	\$78,533
Allocation for Employee Compensation	-	906	-
Allocation for Staff Benefits	-	485	-
Section 3.60 Pension Contribution Adjustment	-	-2,264	-
Totals Available	\$69,371	\$76,029	\$78,533
TOTALS, EXPENDITURES	\$69,371	\$76,029	\$78,533
0666 Service Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$649,222	\$720,190	\$729,532
Allocation for Employee Compensation	-	7,234	-
Allocation for Other Post-Employment Benefits	-	108	-
Allocation for Staff Benefits	-	3,616	-
Section 3.60 Pension Contribution Adjustment	-	-15,744	-
002 Budget Act appropriation	144,639	205,202	-
Lease Revenue Debt Service Adjustments	-	8,197	-
003 Budget Act appropriation	-	274	-
Lease Revenue Debt Service Adjustments	-	-42	-
092 Budget Act appropriation	-	-	239,547
093 Budget Act appropriation	-	-	276
Totals Available	\$793,861	\$929,035	\$969,355
TOTALS, EXPENDITURES	\$793,861	\$929,035	\$969,355
Less funding provided by General Fund	-46,321	-77,754	-126,485
NET TOTALS, EXPENDITURES	\$747,540	\$851,281	\$842,870
0956 State School Site Utilization Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,629	\$7,463	\$6,564
Allocation for Employee Compensation	-	211	-
Allocation for Staff Benefits	-	110	-
Section 3.60 Pension Contribution Adjustment	-	-402	-
Totals Available	\$6,629	\$7,382	\$6,564
TOTALS, EXPENDITURES	\$6,629	\$7,382	\$6,564
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$3,734	\$5,047	\$5,047
TOTALS, EXPENDITURES	\$3,734	\$5,047	\$5,047
1027 Full-Day Kindergarten Facilities Account			
Prior Year Balances Available:			
Education Code section 17375(k) (Full-Day Kindergarten Facilities Account)	1,520	1,351	-

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7760 Department of General Services - Continued

	2023-24*	2024-25*	2025-26*
1 STATE OPERATIONS			
Totals Available	\$1,520	\$1,351	-
TOTALS, EXPENDITURES	\$1,520	\$1,351	-
3091 Certified Access Specialist Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$250	\$408	\$408
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	-6	-
Totals Available	\$250	\$407	\$408
TOTALS, EXPENDITURES	\$250	\$407	\$408
3144 Building Standards Administration Special Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,650	\$2,200	\$3,689
Allocation for Employee Compensation	-	29	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Pension Contribution Adjustment	-	-66	-
Totals Available	\$1,650	\$2,179	\$3,689
TOTALS, EXPENDITURES	\$1,650	\$2,179	\$3,689
3245 Disability Access and Education Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$278	\$789	\$783
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	-22	-
Totals Available	\$278	\$782	\$783
TOTALS, EXPENDITURES	\$278	\$782	\$783
6086 2016 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,996	-	-
Totals Available	\$1,996	-	-
TOTALS, EXPENDITURES	\$1,996	-	-
6094 2024 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$12,180
TOTALS, EXPENDITURES	-	-	\$12,180
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,678	\$4,866	\$5,084
Allocation for Employee Compensation	-	88	-
Allocation for Staff Benefits	-	47	-
Section 3.60 Pension Contribution Adjustment	-	-182	-
Totals Available	\$4,678	\$4,819	\$5,084
TOTALS, EXPENDITURES	\$4,678	\$4,819	\$5,084
9746 Natural Gas Services Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$662	\$1,203	\$1,204
Allocation for Employee Compensation	-	12	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	-23	-
Public Contract Code section 10299.1	183,609	248,979	248,979
Totals Available	\$184,271	\$250,179	\$250,183
TOTALS, EXPENDITURES	\$184,271	\$250,179	\$250,183

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7760 Department of General Services - Continued

	2023-24*	2024-25*	2025-26*
1 STATE OPERATIONS			
Total Expenditures, All Funds, (State Operations)	<u>\$1,206,337</u>	<u>\$1,438,306</u>	<u>\$1,467,491</u>
2 LOCAL ASSISTANCE			
0001 General Fund			
APPROPRIATIONS			
Chapter 38, Statutes of 2023, Control Section 19.567	\$4,650	-	-
TOTALS, EXPENDITURES	<u>\$4,650</u>	<u>-</u>	<u>-</u>
Total Expenditures, All Funds, (Local Assistance)	<u>\$4,650</u>	<u>\$0</u>	<u>\$0</u>
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	<u>\$1,210,987</u>	<u>\$1,438,306</u>	<u>\$1,467,491</u>

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

FUND CONDITION STATEMENTS †

	2023-24*	2024-25*	2025-26*
<u>0002 Property Acquisition Law Money Account^s</u>			
BEGINNING BALANCE	\$11,733	\$15,489	\$13,945
Prior Year Adjustments	2,195	-	-
Adjusted Beginning Balance	<u>\$13,928</u>	<u>\$15,489</u>	<u>\$13,945</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151500 Miscellaneous Revenue - Use of Property and Money	15	-	-
4152500 Rental of State Property	7,537	6,000	6,000
4170400 Capital Asset Sales Proceeds	3,071	-	-
4172500 Miscellaneous Revenue	24	100	100
Transfers and Other Adjustments			
Loan Repayment from Property Acquisition Law Money Account (0002) to General Fund (0001) per Government Code Section 8, Chapter 20, Statutes of 2009, Fourth Extraordinary Session	-3,071	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$7,576</u>	<u>\$6,100</u>	<u>\$6,100</u>
Total Resources	<u>\$21,504</u>	<u>\$21,589</u>	<u>\$20,045</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	5,864	7,319	7,350
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	151	325	440
Total Expenditures and Expenditure Adjustments	<u>\$6,015</u>	<u>\$7,644</u>	<u>\$7,790</u>
FUND BALANCE	<u>\$15,489</u>	<u>\$13,945</u>	<u>\$12,255</u>
Reserve for economic uncertainties	15,489	13,945	12,255
<u>0003 Motor Vehicle Parking Facilities Moneys Account^s</u>			
BEGINNING BALANCE	\$10,131	\$13,523	\$13,692
Prior Year Adjustments	610	-	-
Adjusted Beginning Balance	<u>\$10,741</u>	<u>\$13,523</u>	<u>\$13,692</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4144500 Parking Lot Revenues	9,148	9,200	9,350
4172500 Miscellaneous Revenue	76	92	92
Total Revenues, Transfers, and Other Adjustments	<u>\$9,224</u>	<u>\$9,292</u>	<u>\$9,442</u>
Total Resources	<u>\$19,965</u>	<u>\$22,815</u>	<u>\$23,134</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			

* 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

	2023-24*	2024-25*	2025-26*
7760 Department of General Services (State Operations)	6,071	8,693	8,800
9892 Supplemental Pension Payments (State Operations)	19	12	12
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	352	418	231
Total Expenditures and Expenditure Adjustments	<u>\$6,442</u>	<u>\$9,123</u>	<u>\$9,043</u>
FUND BALANCE	<u>\$13,523</u>	<u>\$13,692</u>	<u>\$14,091</u>
Reserve for economic uncertainties	13,523	13,692	14,091
<u>0006 Disability Access Account^s</u>			
BEGINNING BALANCE	\$33,973	\$47,477	\$57,270
Prior Year Adjustments	-586	-	-
Adjusted Beginning Balance	<u>\$33,387</u>	<u>\$47,477</u>	<u>\$57,270</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	4,726	4,460	4,460
4130000 Architecture Public Building Fees	11,456	12,120	12,120
4150500 Interest Income - Interfund Loans	188	242	-
4163000 Investment Income - Surplus Money Investments	2,196	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	-
Total Revenues, Transfers, and Other Adjustments	<u>\$27,316</u>	<u>\$25,573</u>	<u>\$16,581</u>
Total Resources	<u>\$60,703</u>	<u>\$73,050</u>	<u>\$73,851</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	12,428	14,553	14,592
9892 Supplemental Pension Payments (State Operations)	246	184	184
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	552	1,043	754
Total Expenditures and Expenditure Adjustments	<u>\$13,226</u>	<u>\$15,780</u>	<u>\$15,530</u>
FUND BALANCE	<u>\$47,477</u>	<u>\$57,270</u>	<u>\$58,321</u>
Reserve for economic uncertainties	47,477	57,270	58,321
<u>0026 State Motor Vehicle Insurance Account^s</u>			
BEGINNING BALANCE	\$24,337	\$22,535	\$22,494
Prior Year Adjustments	159	-	-
Adjusted Beginning Balance	<u>\$24,496</u>	<u>\$22,535</u>	<u>\$22,494</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	3	-	-
4172500 Miscellaneous Revenue	53,828	72,855	72,855
Total Revenues, Transfers, and Other Adjustments	<u>\$53,831</u>	<u>\$72,855</u>	<u>\$72,855</u>
Total Resources	<u>\$78,327</u>	<u>\$95,390</u>	<u>\$95,349</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	55,487	72,855	72,854
9892 Supplemental Pension Payments (State Operations)	57	41	41
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	248	-	155
Total Expenditures and Expenditure Adjustments	<u>\$55,792</u>	<u>\$72,896</u>	<u>\$73,050</u>
FUND BALANCE	<u>\$22,535</u>	<u>\$22,494</u>	<u>\$22,299</u>
Reserve for economic uncertainties	22,535	22,494	22,299
<u>0328 Public School Planning, Design, and Construction Review Revolving Fund^s</u>			
BEGINNING BALANCE	\$78,754	\$91,147	\$95,590
Prior Year Adjustments	-1,096	-	-
Adjusted Beginning Balance	<u>\$77,658</u>	<u>\$91,147</u>	<u>\$95,590</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

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

7760 Department of General Services - Continued

	2023-24*	2024-25*	2025-26*
4120400 Building Construction Filing Fees (Physically Handicapped)	240	231	231
4130000 Architecture Public Building Fees	70,595	78,000	78,000
4150500 Interest Income - Interfund Loans	241	309	-
4163000 Investment Income - Surplus Money Investments	7,209	1	1
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	20	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	-
Total Revenues, Transfers, and Other Adjustments	<u>\$87,055</u>	<u>\$87,292</u>	<u>\$78,233</u>
Total Resources	<u>\$164,713</u>	<u>\$178,439</u>	<u>\$173,823</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	69,371	76,029	78,533
9892 Supplemental Pension Payments (State Operations)	1,625	1,468	1,468
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,570	5,352	4,731
Total Expenditures and Expenditure Adjustments	<u>\$73,566</u>	<u>\$82,849</u>	<u>\$84,732</u>
FUND BALANCE	<u>\$91,147</u>	<u>\$95,590</u>	<u>\$89,091</u>
Reserve for economic uncertainties	91,147	95,590	89,091
<u>3091 Certified Access Specialist Fund^s</u>			
BEGINNING BALANCE	\$2,052	\$2,128	\$2,005
Prior Year Adjustments	54	-	-
Adjusted Beginning Balance	<u>\$2,106</u>	<u>\$2,128</u>	<u>\$2,005</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4126400 Processing Fee	240	270	270
4129400 Other Regulatory Licenses and Permits	21	8	8
4140000 Document Sales	28	34	34
Total Revenues, Transfers, and Other Adjustments	<u>\$289</u>	<u>\$312</u>	<u>\$312</u>
Total Resources	<u>\$2,395</u>	<u>\$2,440</u>	<u>\$2,317</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	250	407	408
9892 Supplemental Pension Payments (State Operations)	4	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	13	28	25
Total Expenditures and Expenditure Adjustments	<u>\$267</u>	<u>\$435</u>	<u>\$433</u>
FUND BALANCE	<u>\$2,128</u>	<u>\$2,005</u>	<u>\$1,884</u>
Reserve for economic uncertainties	2,128	2,005	1,884
<u>3144 Building Standards Administration Special Revolving Fund^s</u>			
BEGINNING BALANCE	\$8,566	\$10,043	\$10,419
Prior Year Adjustments	79	-	-
Adjusted Beginning Balance	<u>\$8,645</u>	<u>\$10,043</u>	<u>\$10,419</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	3,576	3,600	3,600
4150500 Interest Income - Interfund Loans	50	64	-
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	-
Total Revenues, Transfers, and Other Adjustments	<u>\$5,476</u>	<u>\$5,514</u>	<u>\$3,600</u>
Total Resources	<u>\$14,121</u>	<u>\$15,557</u>	<u>\$14,019</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
2240 Department of Housing and Community Development (State Operations)	913	1,505	1,698
3540 Department of Forestry and Fire Protection (State Operations)	1,322	1,257	1,413

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7760 Department of General Services - Continued

	2023-24*	2024-25*	2025-26*
7760 Department of General Services (State Operations)	1,650	2,179	3,689
9892 Supplemental Pension Payments (State Operations)	34	16	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	159	181	307
Total Expenditures and Expenditure Adjustments	<u>\$4,078</u>	<u>\$5,138</u>	<u>\$7,123</u>
FUND BALANCE	<u>\$10,043</u>	<u>\$10,419</u>	<u>\$6,896</u>
Reserve for economic uncertainties	10,043	10,419	6,896
<u>3245 Disability Access and Education Revolving Fund^s</u>			
BEGINNING BALANCE	\$3,615	\$4,330	\$4,431
Prior Year Adjustments	85	-	-
Adjusted Beginning Balance	<u>\$3,700</u>	<u>\$4,330</u>	<u>\$4,431</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	935	938	938
Total Revenues, Transfers, and Other Adjustments	<u>\$935</u>	<u>\$938</u>	<u>\$938</u>
Total Resources	<u>\$4,635</u>	<u>\$5,268</u>	<u>\$5,369</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	278	782	783
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	27	55	48
Total Expenditures and Expenditure Adjustments	<u>\$305</u>	<u>\$837</u>	<u>\$831</u>
FUND BALANCE	<u>\$4,330</u>	<u>\$4,431</u>	<u>\$4,538</u>
Reserve for economic uncertainties	4,330	4,431	4,538
<u>3292 State Project Infrastructure Fund^s</u>			
BEGINNING BALANCE	\$847,454	\$225,264	\$30,126
Prior Year Adjustments	1	-	-
Adjusted Beginning Balance	<u>\$847,455</u>	<u>\$225,264</u>	<u>\$30,126</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	14,809	4,862	-
Transfers and Other Adjustments			
Loan from the State Project Infrastructure Fund (3292) to General Fund per Control Section 13.40, Budget Act of 2023	-	500,000	-
Revenue Transfer From the State Project Infrastructure Fund (3292) to the General Fund	-	-700,000	-
Revenue Transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly (0160) per Government Code 14692(a)(2)(C)(v)	-	-300,000	-250,000
Revenue Transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly per Government Code Section 14692(a)(2)(C)(iii)	-137,000	-	-
Loan from the State Project Infrastructure Fund (3292) to General Fund per Control Section 13.40, Budget Act of 2023	-500,000	-	-
Total Revenues, Transfers, and Other Adjustments	<u>-\$622,191</u>	<u>-\$495,138</u>	<u>-\$250,000</u>
Total Resources	<u>\$225,264</u>	<u>-\$269,874</u>	<u>-\$219,874</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (Capital Outlay)	-	-300,000	-250,000
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>-\$300,000</u>	<u>-\$250,000</u>
FUND BALANCE	<u>\$225,264</u>	<u>\$30,126</u>	<u>\$30,126</u>
Reserve for economic uncertainties	225,264	30,126	30,126

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

7760 Department of General Services - Continued

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	4,411.6	4,495.6	4,494.6	\$361,398	\$359,344	\$359,698
Salary and Other Adjustments	-801.4	-	-	-49,012	19,595	7,273
Workload and Administrative Adjustments						
California Building Standards Commission Bill Mandates Workload Adjustment						
Assoc Architect	-	-	1.0	-	-	127
Supvng Architect	-	-	1.0	-	-	165
Call Center Bill Mandates Workload Adjustment (AB 2068)						
Staff Svcs Mgr I	-	-	1.0	-	-	94
Facilities Management Division Building Operations and Support						
Various	-	-	45.0	-	-	2,633
K-12 Community College Education Facilities Modernization, Repair, and Safety Bond Act of 2024 (AB 247)						
Various	-	-	16.0	-	-	5,471
Office of Human Resources Workload Adjustment						
Assoc Govtl Program Analyst	-	-	-	-	-	158
Assoc Pers Analyst	-	-	1.0	-	-	79
Labor Relations Spec	-	-	-	-	-	94
Office Asst (Gen)	-	-	-	-	-	44
Sr Personnel Spec	-	-	-	-	-	75
Staff Svcs Analyst (Gen)	-	-	-	-	-	59
Staff Svcs Mgr I	-	-	2.0	-	-	188
Permanent eMarketplace Staffing						
Assoc Govtl Program Analyst	-	-	2.0	-	-	158
Sustainable School Program to Advance Climate-Resilient Schools						
Assoc Govtl Program Analyst	-	-	1.0	-	-	79
District Structural Engr	-	-	1.0	-	-	165
Sr Architect	-	-	4.0	-	-	600
Sr Mech Engr	-	-	1.0	-	-	150
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	76.0	\$-	\$-	\$10,339
Totals, Adjustments	-801.4	-	76.0	\$-49,012	\$19,595	\$17,612
TOTALS, SALARIES AND WAGES	3,610.2	4,495.6	4,570.6	\$312,386	\$378,939	\$377,310

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

INFRASTRUCTURE OVERVIEW

DGS is responsible for managing approximately 38.3 million square feet of space that supports a variety of state programs and functions. Of this amount, 14.3 million net usable square feet is attributable to 58 DGS-managed state office buildings including the State Capitol and one new office facility (May Lee State Office Complex); 2.9 million gross square feet related to 27 other state-owned buildings including a new childcare facility, warehouses, storage, the Central Heating and Cooling Plant, parking structures, and the State Records Warehouse; and 21.1 million net usable square feet is associated with DGS-managed

* 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

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. Finally, major renovations to three buildings in Downtown Sacramento (Former Resources, Jesse Unruh, and Gregory Bateson) are expected to be completed in calendar year 2025.

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

	2023-24*	2024-25*	2025-26*
3 CAPITAL OUTLAY			
0001 General Fund			
APPROPRIATIONS			
Chapter 31, Statutes of 2016 (transfer to State Project Infrastructure Fund)	-	\$300,000	-
Transfer from the General Fund to the State Project Infrastructure Fund (SB 174)	-	-300,000	-
Transfer from the General Fund to the State Project Infrastructure Fund (SB 174)	-	300,000	-
Prior Year Balances Available:			
Government Code 9112.5 Appropriation (transfer to the State Project Infrastructure Fund)	-	-	250,000
TOTALS, EXPENDITURES	<hr/>	<hr/>	<hr/>
3292 State Project Infrastructure Fund			
APPROPRIATIONS			
311 Budget Act appropriation (transfer from State Project Infrastructure Fund to the General Fund)	(-)	(\$700,000)	(-)
TOTALS, EXPENDITURES	<hr/>	<hr/>	<hr/>
Less funding provided by General Fund	-	-300,000	-250,000
NET TOTALS, EXPENDITURES	<hr/>	<hr/>	<hr/>
Total Expenditures, All Funds, (Capital Outlay)	<hr/>	<hr/>	<hr/>
	\$0	\$0	\$0

7870 California Victim Compensation Board

The governing body of the California Victim Compensation Board (CalVCB) consists of three members: the Secretary of the Government Operations Agency who serves as the chair, the State Controller, and a public member appointed by the Governor. CalVCB provides responsive financial compensation to remedy the financial burdens of victims of crime through 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 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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6380 Victim Compensation	152.9	171.0	188.0	\$123,167	\$155,351	\$151,887
6385 Restitution Program	24.4	25.0	25.0	11,844	15,540	15,560
6395 Good Samaritan	-	-	-	3	20	20
9900100 Administration	60.6	71.0	71.0	13,427	16,024	16,053
9900200 Administration - Distributed	-	-	-	-13,427	-16,024	-16,053
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	237.9	267.0	284.0	\$135,014	\$170,911	\$167,467
FUNDING				2023-24*	2024-25*	2025-26*
0001 General Fund				\$45,359	\$29,241	\$38,928

* 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

FUNDING	2023-24*	2024-25*	2025-26*
0214 Restitution Fund	38,484	94,193	83,730
0890 Federal Trust Fund	33,097	36,027	36,014
3286 Safe Neighborhoods and Schools Fund	15,119	9,439	8,795
3383 Forced or Involuntary Sterilization Compensation Account	2,955	2,011	-
TOTALS, EXPENDITURES, ALL FUNDS	\$135,014	\$170,911	\$167,467

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

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS †

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Appeals Workload	\$-	\$-	-	\$-	\$4,435	17.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$4,435	17.0
Other Workload Budget Adjustments						
• Salary Adjustments	26	643	-	26	643	-
• Benefit Adjustments	13	381	-	14	497	-
• Carryover/Reappropriation	5,268	2,025	-	-	-	-
• SWCAP	-	-	-	-	-13	-
• Miscellaneous Baseline Adjustments	-	-	-	-	-614	-
• Retirement Rate Adjustments	-40	-1,236	-	-40	-1,236	-
Totals, Other Workload Budget Adjustments	\$5,267	\$1,813	-	\$-	\$-723	-
Totals, Workload Budget Adjustments	\$5,267	\$1,813	-	\$-	\$3,712	17.0
Totals, Budget Adjustments	\$5,267	\$1,813	-	\$-	\$3,712	17.0

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

PROGRAM DESCRIPTIONS

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

* 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 judiciary, district attorneys, chief probation officers, and court administrators) on the importance of the consistent imposition and collection of restitution fines and orders. The program also partners with the Department of Corrections and Rehabilitation, the Franchise Tax Board, and the Attorney General's Office on restitution-related activities.

6395 - GOOD SAMARITAN PROGRAM

This program reimburses persons who sustained injury for certain expenses 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 †

		2023-24*	2024-25*	2025-26*
	PROGRAM REQUIREMENTS			
6380	VICTIM COMPENSATION			
	State Operations:			
0001	General Fund	\$808	\$1,473	\$1,428
0214	Restitution Fund	32,341	34,958	39,475
0890	Federal Trust Fund	657	1,831	1,818
3383	Forced or Involuntary Sterilization Compensation Account	2,955	2,011	-
	Totals, State Operations	\$36,761	\$40,273	\$42,721
	Local Assistance:			
0001	General Fund	\$44,551	\$27,768	\$37,500
0214	Restitution Fund	-5,704	43,675	28,675
0890	Federal Trust Fund	32,440	34,196	34,196
3286	Safe Neighborhoods and Schools Fund	15,119	9,439	8,795
	Totals, Local Assistance	\$86,406	\$115,078	\$109,166
	PROGRAM REQUIREMENTS			
6385	RESTITUTION PROGRAM			
	State Operations:			
0214	Restitution Fund	\$6,871	\$8,223	\$8,243
	Totals, State Operations	\$6,871	\$8,223	\$8,243
	Local Assistance:			
0214	Restitution Fund	\$4,973	\$7,317	\$7,317
	Totals, Local Assistance	\$4,973	\$7,317	\$7,317
	PROGRAM REQUIREMENTS			
6395	GOOD SAMARITAN			
	Local Assistance:			
0214	Restitution Fund	\$3	\$20	\$20
	Totals, Local Assistance	\$3	\$20	\$20
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0214	Restitution Fund	\$13,427	\$16,024	\$16,053
	Totals, State Operations	\$13,427	\$16,024	\$16,053
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0214	Restitution Fund	-\$13,427	-\$16,024	-\$16,053
	Totals, State Operations	-\$13,427	-\$16,024	-\$16,053
	TOTALS, EXPENDITURES			
	State Operations	43,632	48,496	50,964
	Local Assistance	91,382	122,415	116,503

* 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

	<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
Totals, Expenditures	\$135,014	\$170,911	\$167,467

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

EXPENDITURES BY CATEGORY †

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	265.0	267.0	267.0	\$22,866	\$23,674	\$23,674
Other Adjustments	-27.1	-	17.0	-2,578	103	3,031
Net Totals, Salaries and Wages	237.9	267.0	284.0	\$20,288	\$23,777	\$26,705
Staff Benefits	-	-	-	11,909	13,413	14,453
Totals, Personal Services	237.9	267.0	284.0	\$32,197	\$37,190	\$41,158
OPERATING EXPENSES AND EQUIPMENT				\$8,480	\$9,295	\$9,806
SPECIAL ITEMS OF EXPENSES				2,955	2,011	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$43,632	\$48,496	\$50,964

2 Local Assistance	Expenditures		
	2023-24*	2024-25*	2025-26*
Victims of Crime Claim Payments	\$53,195	\$79,330	\$79,330
Joint Powers/Criminal Restitution Compacts	14,137	14,137	14,137
10 Percent County Rebates	1,877	4,221	4,221
Good Smartian	3	20	20
Trauma Recovery Centers	11,851	16,707	10,795
PC 4900 Claim Payments	10,319	8,000	8,000
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$91,382	\$122,415	\$116,503

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$808	\$1,474	\$1,428
Allocation for Employee Compensation	-	26	-
Allocation for Staff Benefits	-	13	-
Section 3.60 Pension Contribution Adjustment	-	-40	-
Totals Available	\$808	\$1,473	\$1,428
TOTALS, EXPENDITURES	\$808	\$1,473	\$1,428
0214 Restitution Fund			

* 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

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
APPROPRIATIONS			
001 Budget Act appropriation	\$36,226	\$43,379	\$47,718
Allocation for Employee Compensation	-	643	-
Allocation for Staff Benefits	-	381	-
Section 3.60 Pension Contribution Adjustment	-	-1,236	-
Prior Year Balances Available:			
Item 7870-001-0214, Budget Act of 2022	2,986	14	-
Totals Available	\$39,212	\$43,181	\$47,718
TOTALS, EXPENDITURES	\$39,212	\$43,181	\$47,718
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$657	\$1,831	\$1,818
Totals Available	\$657	\$1,831	\$1,818
TOTALS, EXPENDITURES	\$657	\$1,831	\$1,818
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	-	-	-
3383 Forced or Involuntary Sterilization Compensation Account			
Prior Year Balances Available:			
Chapter 77, Statutes of 2021	2,955	2,011	-
Totals Available	\$2,955	\$2,011	-
TOTALS, EXPENDITURES	\$2,955	\$2,011	-
Total Expenditures, All Funds, (State Operations)	\$43,632	\$48,496	\$50,964
2 LOCAL ASSISTANCE	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$10,319	\$8,000	\$8,000
111 Budget Act appropriation (transfer to Restitution Fund)	39,500	14,500	29,500
Prior Year Balances Available:			
Item 7870-101-0001, Budget Act of 2022	-5,268	5,268	-
Totals Available	\$44,551	\$27,768	\$37,500
TOTALS, EXPENDITURES	\$44,551	\$27,768	\$37,500
0214 Restitution Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$3	\$20	\$20
102 Budget Act appropriation	14,137	14,137	14,137
103 Budget Act appropriation	2,000	2,000	2,000
Government Code section 13964	20,755	45,134	45,134
Government Code section 13963(f)	1,877	4,221	4,221
Totals Available	\$38,772	\$65,512	\$65,512
TOTALS, EXPENDITURES	\$38,772	\$65,512	\$65,512
Less funding provided by General Fund	-39,500	-14,500	-29,500
NET TOTALS, EXPENDITURES	-\$728	\$51,012	\$36,012
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$32,440	\$34,196	\$34,196
Totals Available	\$32,440	\$34,196	\$34,196
TOTALS, EXPENDITURES	\$32,440	\$34,196	\$34,196
3286 Safe Neighborhoods and Schools Fund			
APPROPRIATIONS			

* 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

	2023-24*	2024-25*	2025-26*
Government Code section 7599.1(c)	\$15,119	\$9,439	\$8,795
Totals Available	\$15,119	\$9,439	\$8,795
TOTALS, EXPENDITURES	\$15,119	\$9,439	\$8,795
Total Expenditures, All Funds, (Local Assistance)	\$91,382	\$122,415	\$116,503
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$135,014	\$170,911	\$167,467

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

FUND CONDITION STATEMENTS †

	2023-24*	2024-25*	2025-26*
<u>0214 Restitution Fund^s</u>			
BEGINNING BALANCE	\$62,844	\$87,508	\$52,266
Prior Year Adjustments	3,792	-	-
Adjusted Beginning Balance	<u>\$66,636</u>	<u>\$87,508</u>	<u>\$52,266</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4131000 Crimes of Public Offense Fines	19,383	20,000	20,000
4131500 Felony Conviction Penalties	32,601	36,000	36,000
4135000 Local Agencies - Miscellaneous Revenue	3	-	-
4137000 Trial Court Revenues	6	-	-
4143500 Miscellaneous Services to the Public	3	1	1
4163000 Investment Income - Surplus Money Investments	2,157	740	740
4170700 Civil and Criminal Violation Assessment	993	1,000	1,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	614	300	300
4172500 Miscellaneous Revenue	9	4	4
Transfers and Other Adjustments			
Revenue Transfer from the State Penalty Fund (0903) to the Restitution Fund (0214) per Item 7870-011-0903	6,534	6,534	6,534
Total Revenues, Transfers, and Other Adjustments	<u>\$62,303</u>	<u>\$64,579</u>	<u>\$64,579</u>
Total Resources	<u>\$128,939</u>	<u>\$152,087</u>	<u>\$116,845</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7870 California Victim Compensation Board (State Operations)	39,212	43,181	47,718
7870 California Victim Compensation Board (Local Assistance)	38,772	65,512	65,512
9892 Supplemental Pension Payments (State Operations)	863	684	684
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,084	4,944	4,538
Less funding provided by General Fund (Local Assistance)	-39,500	-14,500	-29,500
Total Expenditures and Expenditure Adjustments	<u>\$41,431</u>	<u>\$99,821</u>	<u>\$88,952</u>
FUND BALANCE	<u>\$87,508</u>	<u>\$52,266</u>	<u>\$27,893</u>
Reserve for economic uncertainties	87,508	52,266	27,893
<u>3383 Forced or Involuntary Sterilization Compensation Account^s</u>			
BEGINNING BALANCE	\$3,687	2,011	-
Prior Year Adjustments	1,279	-	-
Adjusted Beginning Balance	<u>\$4,966</u>	<u>\$2,011</u>	<u>-</u>
Total Resources	<u>\$4,966</u>	<u>\$2,011</u>	<u>-</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7870 California Victim Compensation Board (State Operations)	2,955	2,011	-

* 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

	2023-24*	2024-25*	2025-26*
Total Expenditures and Expenditure Adjustments	\$2,955	\$2,011	-
FUND BALANCE	\$2,011	-	-
Reserve for economic uncertainties	2,011	-	-

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

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	265.0	267.0	267.0	\$22,866	\$23,674	\$23,674
Salary and Other Adjustments	-27.1	-	-	-2,578	103	668
Workload and Administrative Adjustments						
Appeals Workload						
Overtime	-	-	-	-	-	6
Various	-	-	17.0	-	-	2,357
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	17.0	\$-	\$-	\$2,363
Totals, Adjustments	-27.1	-	17.0	\$-2,578	\$103	\$3,031
TOTALS, SALARIES AND WAGES	237.9	267.0	284.0	\$20,288	\$23,777	\$26,705

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

7900 Public Employees' Retirement System

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 2,314,000 active employees and retirees of state and local agencies in California as of June 30, 2024. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,551,000 active and retired state, local government, and school employees and their family members as of June 30, 2024. 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		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6410	Retirement	651.1	761.0	761.0	\$114,399	\$120,500	\$120,500
6412	Social Security	5.0	5.0	5.0	807	1,144	1,146
6415	Health Benefits	247.8	247.8	247.8	75,391	86,507	86,679
6420	Investment Operations	287.2	370.0	370.0	94,059	130,070	130,070

* 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

		Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6425	Administration	1,207.8	1,463.8	1,463.8	217,649	242,707	242,707
6430	Benefit Payments	-	-	-	39,513,501	42,218,275	44,728,064
9990	Unscheduled Items of Appropriation	-	-	-	1,657,000	337,000	1,452,000
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		2,398.9	2,847.6	2,847.6	\$41,672,806	\$43,136,203	\$46,761,166
FUNDING					2023-24*	2024-25*	2025-26*
0001	General Fund				\$1,657,000	\$337,000	\$1,452,000
0652	Old Age and Survivors Insurance Revolving Fund				807	1,144	1,146
0815	Judges Retirement Fund				2,167	2,185	2,185
0820	Legislators Retirement Fund				676	706	706
0822	Public Employees Health Care Fund (PEHCF)				4,905,713	4,965,032	5,047,695
0830	Public Employees Retirement Fund				34,448,124	37,121,545	39,504,748
0833	Annuitants Health Care Coverage Fund				612,891	655,878	699,895
0849	Replacement Benefit Custodial Fund				551	605	605
0884	Judges Retirement System II Fund				2,681	2,922	2,922
0950	Public Employees Contingency Reserve Fund				29,113	35,421	35,499
0995	Reimbursements				12,946	13,476	13,476
9251	California Employers' Pension Prefunding Trust Fund				137	289	289
TOTALS, EXPENDITURES, ALL FUNDS					\$41,672,806	\$43,136,203	\$46,761,166

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

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS †

		2024-25*			2025-26*			
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions	
Workload Budget Adjustments								
Other Workload Budget Adjustments								
• Proposition 2 Supplemental Pension Payment	\$-	\$-	-	\$578,000	\$-	-		
• Miscellaneous Baseline Adjustments	-	295,424	-4.0	-	2,804,233	-4.0		
• Salary Adjustments	-	7,180	-	-	7,181	-		
• Benefit Adjustments	-	4,053	-	-	5,206	-		
• Retirement Rate Adjustments	-	-16,286	-	-	-16,286	-		
Totals, Other Workload Budget Adjustments	\$-	\$290,371	-4.0	\$578,000	\$2,800,334	-4.0		
Totals, Workload Budget Adjustments	\$-	\$290,371	-4.0	\$578,000	\$2,800,334	-4.0		
Totals, Budget Adjustments	\$-	\$290,371	-4.0	\$578,000	\$2,800,334	-4.0		

* 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

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

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

0830 Public Employees' Retirement Fund ^{1/}	PY 2023-24*	CY 2024-25*	BY 2025-26*
Beginning Balance	\$464,108,509	\$505,539,177	\$529,016,395
Prior Year Adjustments	1,750,329		
Adjusted Beginning Balance	\$465,858,838	\$505,539,177	\$529,016,395
 Revenues:			
Investment Income	\$43,264,367	\$35,239,940	\$36,835,486
Employer Contributions-State ^{2/}	8,954,165	7,384,500	7,384,500
Employer Contributions-Local	15,931,561	13,138,759	13,138,759
Member Contributions	6,376,325	5,258,555	5,258,555
Contribution Refunds	- 366,423	- 391,340	- 417,951
Total Revenues	\$74,159,995	\$60,630,414	\$62,199,349
 Expenditures:			
Pension Benefit Payments	\$32,815,646	\$35,047,110	\$37,430,313
Administrative Expenditures	431,686	496,178	500,070
Other Expenditures	1,232,324	1,609,908	1,609,908
Total Expenditures	\$34,479,656	\$37,153,196	\$39,540,291
 Ending Fund Balance	\$505,539,177	\$529,016,395	\$551,675,453

^{1/}This display does not reflect the supplemental pension payments to the California Public Employees' Retirement System (CalPERS) state plans included in the 2022 Budget Act, 2023 Budget Act, or 2024 Budget Act.

^{2/} Employer Contributions-State does not reflect the \$1.452 billion supplemental pension payment to CalPERS in 2024-25 towards the unfunded liabilities of the state retirement plans, as proposed by the 2025-26 Governor's Budget.

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

0833 Annuitants' Health Care Coverage Fund Summary^{1/} (California Employers' Retiree Benefit Trust)	PY	CY	BY
	2023-24*	2024-25*	2025-26*
Beginning Balance	\$6,843,408	\$9,011,109	\$10,987,710
Revenues: ^{2/}			
299001 State Prefunding of OPEB:			
State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU)	\$578,856	\$575,147	\$592,396
State BU2 Subaccount	21,525	22,826	28,549
State BU5 Subaccount	73,119	75,980	85,115
State BU6 Subaccount	249,909	253,482	261,087
State BU7 Subaccount	58,937	60,210	61,414
State BU8 Subaccount	56,102	65,264	73,757
State BU9 Subaccount	76,723	79,490	81,874
State BU10 Subaccount	23,226	24,639	25,578
State BU12 Subaccount	61,539	63,509	73,986
State BU13 Subaccount	5,161	6,209	6,943
State BU16 Subaccount	10,124	13,323	13,722
State BU18 Subaccount	32,052	37,431	38,554
State BU19 Subaccount	35,079	36,171	37,256
State Judicial Employees Subaccount	9,831	10,363	10,674
State Excluded Employees	35,593	40,243	41,451
State Income from Investments	846,472	619,691	748,810
Total Revenues	\$2,174,248	\$1,983,978	\$2,181,166
Expenditures:			
Administrative Expenditures	\$6,547	\$7,377	\$8,455
Total Expenditures	\$6,547	\$7,377	\$8,455
Total Resources^{3/}	\$9,011,109	\$10,987,710	\$13,160,421

^{1/} This display only represents state employee and employer activity within the Annuitant's Health Care Coverage Fund. For a complete overview of revenues and expenditures contained within the fund, including public agencies, refer to the Fund Condition Statement.

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

^{3/} Per Government Code Section 22940, assets accumulated in state bargaining unit subaccounts within the Annuitant's Health Care Coverage Fund will not be expended until the individual subaccount reaches a 100 percent funded ratio as determined by an actuarial valuation, or until July 1, 2046.

7900 Public Employees' Retirement System - Continued

PROGRAM DESCRIPTIONS

6410 - RETIREMENT

CalPERS provides retirement planning education, service and disability retirement, refunds, and survivor and death benefits for employees of California public employers. CalPERS provides special benefits based on death or disability incurred in the line of duty for members in certain occupations. As of June 30, 2024, there were about 1,509,000 active and inactive members, and about 805,000 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, 2024, there were 2,891 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 \$506.6 billion, as of June 30, 2024.

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 [†]

		2023-24*	2024-25*	2025-26*
PROGRAM REQUIREMENTS				
6410	RETIREMENT			
State Operations:				
0815	Judges Retirement Fund	\$2,167	\$2,185	\$2,185
0820	Legislators Retirement Fund		676	706

* 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

		2023-24*	2024-25*	2025-26*
0830	Public Employees Retirement Fund	101,392	105,226	105,226
0833	Annuitants Health Care Coverage Fund	6,795	8,567	8,567
0849	Replacement Benefit Custodial Fund	551	605	605
0884	Judges Retirement System II Fund	2,681	2,922	2,922
9251	California Employers' Pension Prefunding Trust Fund	137	289	289
	Totals, State Operations	\$114,399	\$120,500	\$120,500
	PROGRAM REQUIREMENTS			
6412	SOCIAL SECURITY			
	State Operations:			
0652	Old Age and Survivors Insurance Revolving Fund	\$807	\$1,144	\$1,146
	Totals, State Operations	\$807	\$1,144	\$1,146
	PROGRAM REQUIREMENTS			
6415	HEALTH BENEFITS			
	State Operations:			
0822	Public Employees Health Care Fund (PEHCF)	\$46,278	\$51,086	\$51,180
0950	Public Employees Contingency Reserve Fund	29,113	35,421	35,499
	Totals, State Operations	\$75,391	\$86,507	\$86,679
	PROGRAM REQUIREMENTS			
6420	INVESTMENT OPERATIONS			
	State Operations:			
0830	Public Employees Retirement Fund	\$94,059	\$130,070	\$130,070
	Totals, State Operations	\$94,059	\$130,070	\$130,070
	PROGRAM REQUIREMENTS			
6425	ADMINISTRATION			
	State Operations:			
0830	Public Employees Retirement Fund	204,703	229,231	229,231
0995	Reimbursements	12,946	13,476	13,476
	Totals, State Operations	\$217,649	\$242,707	\$242,707
	PROGRAM REQUIREMENTS			
6430	BENEFIT PAYMENTS			
	Unclassified:			
0822	Public Employees Health Care Fund (PEHCF)	\$4,859,435	\$4,913,946	\$4,996,515
0830	Public Employees Retirement Fund	34,047,970	36,657,018	39,040,221
0833	Annuitants Health Care Coverage Fund	606,096	647,311	691,328
	Totals, Unclassified	\$39,513,501	\$42,218,275	\$44,728,064
	PROGRAM REQUIREMENTS			
9990	UNSCHEDULED ITEMS OF APPROPRIATION			
	State Operations:			
0001	General Fund	\$1,657,000	\$337,000	\$1,452,000
	Totals, State Operations	\$1,657,000	\$337,000	\$1,452,000
	TOTALS, EXPENDITURES			
	State Operations	2,159,305	917,928	2,033,102
	Unclassified	39,513,501	42,218,275	44,728,064
	Totals, Expenditures	\$41,672,806	\$43,136,203	\$46,761,166

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

7900 Public Employees' Retirement System - Continued

EXPENDITURES BY CATEGORY [†]

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	2,851.6	2,851.6	2,851.6	\$295,482	\$295,582	\$295,582
Other Adjustments	-452.7	-4.0	-4.0	-48,927	-9,543	-9,543
Net Totals, Salaries and Wages	2,398.9	2,847.6	2,847.6	\$246,555	\$286,039	\$286,039
Staff Benefits	-	-	-	1,825,627	532,970	1,648,144
Totals, Personal Services	2,398.9	2,847.6	2,847.6	\$2,072,182	\$819,009	\$1,934,183
OPERATING EXPENSES AND EQUIPMENT				\$87,073	\$98,869	\$98,869
SPECIAL ITEMS OF EXPENSES				50	50	50
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$2,159,305	\$917,928	\$2,033,102
4 Unclassified				Expenditures		
				2023-24*	2024-25*	2025-26*
Other Special Items of Expense				\$39,513,501	\$42,218,275	\$44,728,064
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)				\$39,513,501	\$42,218,275	\$44,728,064

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS [†]

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
State retirement contribution to CalPERS (GF)	(\$3,928,011)	(\$2,867,556)	(\$4,200,014)
Revised Estimates	(-)	(27,114)	(-)
State retirement contribution to CalPERS (GF) CSU	(744,010)	(608,547)	(744,116)
Prior Year Balances Available:			
Pending Legislation (Supplemental Pension Payment)	1,657,000	337,000	1,452,000
TOTALS, EXPENDITURES	\$1,657,000	\$337,000	\$1,452,000
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (SF)	(\$2,679,418)	(\$2,428,738)	(\$2,914,407)
Revised Estimates	(-)	(9,260)	(-)
TOTALS, EXPENDITURES	-	-	-
0652 Old Age and Survivors Insurance Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$807	\$1,151	\$1,146
Allocation for Employee Compensation	-	16	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustments	-	-31	-
TOTALS, EXPENDITURES	\$807	\$1,144	\$1,146
0815 Judges Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,167)	(\$2,195)	(\$2,185)

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

7900 Public Employees' Retirement System - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Current and Budget Year Adjustments	(-)	(-10)	(-)
Article XVI, Section 17 of the California State Constitution	2,167	2,195	2,185
Allocation for Employee Compensation	-	34	-
Allocation for Staff Benefits	-	19	-
Current and Budget Year Adjustments	-	4	-
Section 3.60 Pension Contribution Adjustments	-	-67	-
TOTALS, EXPENDITURES	\$2,167	\$2,185	\$2,185
0820 Legislators Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$676)	(\$711)	(\$706)
Current and Budget Year Adjustments	(-)	(-5)	(-)
Article XVI, Section 17 of the California State Constitution	676	711	706
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	5	-
Current and Budget Year Adjustments	-	1	-
Section 3.60 Pension Contribution Adjustments	-	-21	-
TOTALS, EXPENDITURES	\$676	\$706	\$706
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
001 Budget Act appropriation	\$46,278	\$51,318	\$51,180
Allocation for Employee Compensation	-	618	-
Allocation for Staff Benefits	-	341	-
Section 3.60 Pension Contribution Adjustments	-	-1,191	-
TOTALS, EXPENDITURES	\$46,278	\$51,086	\$51,180
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
003 Budget Act appropriation	(\$1,232,324)	(\$1,574,787)	(\$1,609,908)
Current and Budget Year Adjustments	(-)	(35,121)	(-)
015 Budget Act appropriation	(400,154)	(468,893)	(464,527)
Current and Budget Year Adjustments	(-)	(-4,366)	(-)
Article XVI, Section 17 of the California State Constitution	400,104	468,843	464,477
Allocation for Employee Compensation	-	5,722	-
Allocation for Staff Benefits	-	3,250	-
Current and Budget Year Adjustments	-	46	-
Section 3.60 Pension Contribution Adjustments	-	-13,384	-
Government Code section 20236 (investment related bill analysis)	50	50	50
TOTALS, EXPENDITURES	\$400,154	\$464,527	\$464,527
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$6,795)	(\$8,665)	(\$8,567)
Current and Budget Year Adjustments	(-)	(-98)	(-)
Government Code section 22940	6,795	8,665	8,567
Allocation for Employee Compensation	-	91	-
Allocation for Staff Benefits	-	49	-
Current and Budget Year Adjustments	-	-23	-
Section 3.60 Pension Contribution Adjustments	-	-215	-
TOTALS, EXPENDITURES	\$6,795	\$8,567	\$8,567
0849 Replacement Benefit Custodial Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$551)	(\$608)	(\$605)
Current and Budget Year Adjustments	(-)	(-3)	(-)
Government Code section 21756	551	608	605

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

7900 Public Employees' Retirement System - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	5	-
Current and Budget Year Adjustments	-	1	-
Section 3.60 Pension Contribution Adjustments	-	-17	-
TOTALS, EXPENDITURES	\$551	\$605	\$605
0884 Judges Retirement System II Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,681)	(\$2,950)	(\$2,922)
Current and Budget Year Adjustments	(-)	(-28)	(-)
Article XVI, Section 17 of the California State Constitution	2,681	2,950	2,922
Allocation for Employee Compensation	-	39	-
Allocation for Staff Benefits	-	22	-
Current and Budget Year Adjustments	-	-4	-
Section 3.60 Pension Contribution Adjustments	-	-85	-
TOTALS, EXPENDITURES	\$2,681	\$2,922	\$2,922
0950 Public Employees Contingency Reserve Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$29,113	\$35,613	\$35,499
Allocation for Employee Compensation	-	514	-
Allocation for Staff Benefits	-	283	-
Section 3.60 Pension Contribution Adjustments	-	-989	-
TOTALS, EXPENDITURES	\$29,113	\$35,421	\$35,499
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (NGC)	(\$1,120,539)	(\$954,747)	(\$1,255,853)
Revised Estimates	(-)	(37,453)	(-)
TOTALS, EXPENDITURES	-	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$12,946	\$13,476	\$13,476
TOTALS, EXPENDITURES	\$12,946	\$13,476	\$13,476
9251 California Employers' Pension Prefunding Trust Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$137)	(\$294)	(\$289)
Current and Budget Year Adjustments	(-)	(-5)	(-)
Government Code section 21711	137	294	289
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Current and Budget Year Adjustments	-	-2	-
Section 3.60 Pension Contribution Adjustments	-	-7	-
TOTALS, EXPENDITURES	\$137	\$289	\$289
Total Expenditures, All Funds, (State Operations)	\$2,159,305	\$917,928	\$2,033,102
4 UNCLASSIFIED	2023-24*	2024-25*	2025-26*
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
Government Code section 22840.2 (benefits paid)	\$4,859,435	\$4,432,971	\$4,996,515
Current and Budget Year Adjustments	-	480,975	-
TOTALS, EXPENDITURES	\$4,859,435	\$4,913,946	\$4,996,515
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
Government Code sections 20170-20178 (benefits paid)	\$32,815,646	\$35,455,434	\$37,430,313

* 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

	2023-24*	2024-25*	2025-26*
4 UNCLASSIFIED			
Current and Budget Year Adjustments	-	-408,324	-
Government Code sections 20172 and 20208 (other investment-related expenses)	101,528	146,735	155,877
Current and Budget Year Adjustments	-	9,142	-
Government Code section 20210 (external investment advisors)	1,130,796	1,428,052	1,454,031
Current and Budget Year Adjustments	-	25,979	-
TOTALS, EXPENDITURES	\$34,047,970	\$36,657,018	\$39,040,221
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
Government Code sections 22940 (benefits paid)	\$606,096	\$459,662	\$691,328
Current and Budget Year Adjustments	-	187,649	-
TOTALS, EXPENDITURES	\$606,096	\$647,311	\$691,328
Total Expenditures, All Funds, (Unclassified)	\$39,513,501	\$42,218,275	\$44,728,064
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$41,672,806	\$43,136,203	\$46,761,166

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

FUND CONDITION STATEMENTS †

	2023-24*	2024-25*	2025-26*
0822 Public Employees Health Care Fund (PEHCF)^N			
BEGINNING BALANCE	-\$105,571	-\$49,663	-\$46,645
Prior Year Adjustments	36,470	-	-
Adjusted Beginning Balance	-\$69,101	-\$49,663	-\$46,645
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	29,807	29,807	29,807
4170900 Contributions to Fiduciary Funds	4,898,861	4,941,604	5,294,191
Total Revenues, Transfers, and Other Adjustments	\$4,928,668	\$4,971,411	\$5,323,998
Total Resources	\$4,859,567	\$4,921,748	\$5,277,353
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	46,278	51,086	51,180
7900 Public Employees' Retirement System (Unclassified)	4,859,435	4,913,946	4,996,515
9892 Supplemental Pension Payments (State Operations)	1,053	820	820
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,464	2,541	2,851
Total Expenditures and Expenditure Adjustments	\$4,909,230	\$4,968,393	\$5,051,366
FUND BALANCE	-\$49,663	-\$46,645	\$225,987
Reserve for economic uncertainties	-49,663	-46,645	225,987
0833 Annuitants Health Care Coverage Fund^N			
BEGINNING BALANCE	\$17,651,844	\$20,987,293	\$23,475,888
Prior Year Adjustments	8,819	-	-
Adjusted Beginning Balance	\$17,660,663	\$20,987,293	\$23,475,888
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	1,107,129	716,811	745,283
4170900 Contributions to Fiduciary Funds	658,556	444,084	434,897
4172500 Miscellaneous Revenue	2,174,248	1,983,978	2,181,166

* 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

	2023-24*	2024-25*	2025-26*
Total Revenues, Transfers, and Other Adjustments	\$3,939,933	\$3,144,873	\$3,361,346
Total Resources	\$21,600,596	\$24,132,166	\$26,837,234
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	6,795	8,567	8,567
7900 Public Employees' Retirement System (Unclassified)	606,096	647,311	691,328
9892 Supplemental Pension Payments (State Operations)	95	72	72
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	317	328	494
Total Expenditures and Expenditure Adjustments	<u>\$613,303</u>	<u>\$656,278</u>	<u>\$700,461</u>
FUND BALANCE	<u>\$20,987,293</u>	<u>\$23,475,888</u>	<u>\$26,136,773</u>
Reserve for economic uncertainties	20,987,293	23,475,888	26,136,773
<u>0950 Public Employees Contingency Reserve Fund^N</u>			
BEGINNING BALANCE	\$21,627	\$49,987	\$66,193
Prior Year Adjustments	-590	-	-
Adjusted Beginning Balance	<u>\$21,037</u>	<u>\$49,987</u>	<u>\$66,193</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	22,105	22,000	10,000
4170900 Contributions to Fiduciary Funds	38,292	31,836	11,517
4172500 Miscellaneous Revenue	99	118	112
Total Revenues, Transfers, and Other Adjustments	<u>\$60,496</u>	<u>\$53,954</u>	<u>\$21,629</u>
Total Resources	<u>\$81,533</u>	<u>\$103,941</u>	<u>\$87,822</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	29,113	35,421	35,499
9892 Supplemental Pension Payments (State Operations)	722	561	561
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,711	1,766	1,978
Total Expenditures and Expenditure Adjustments	<u>\$31,546</u>	<u>\$37,748</u>	<u>\$38,038</u>
FUND BALANCE	<u>\$49,987</u>	<u>\$66,193</u>	<u>\$49,784</u>
Reserve for economic uncertainties	49,987	66,193	49,784

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

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	2,851.6	2,851.6	2,851.6	\$295,482	\$295,582	\$295,582
Salary and Other Adjustments	-452.7	-4.0	-4.0	-48,927	-9,543	-9,543
Totals, Adjustments	-452.7	-4.0	-4.0	\$-48,927	\$-9,543	\$-9,543
TOTALS, SALARIES AND WAGES	2,398.9	2,847.6	2,847.6	\$246,555	\$286,039	\$286,039

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

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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6440 Regulatory Oversight	23.0	26.3	26.3	\$5,292	\$5,880	\$5,889
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	23.0	26.3	26.3	\$5,292	\$5,880	\$5,889
FUNDING		2023-24*		2024-25*		2025-26*
0001 General Fund		\$3,032		\$3,415		\$3,420
0995 Reimbursements		154		184		184
9740 Central Service Cost Recovery Fund		2,106		2,281		2,285
TOTALS, EXPENDITURES, ALL FUNDS		\$5,292		\$5,880		\$5,889

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

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

DETAILED BUDGET ADJUSTMENTS [†]

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Salary Adjustments	\$38	\$26	-	\$38	\$26	-
• Benefit Adjustments	19	12	-	24	16	-
• Retirement Rate Adjustments	-110	-74	-	-110	-74	-
Totals, Other Workload Budget Adjustments	\$-53	\$-36	-	\$-48	\$-32	-
Totals, Workload Budget Adjustments	\$-53	\$-36	-	\$-48	\$-32	-
Totals, Budget Adjustments	\$-53	\$-36	-	\$-48	\$-32	-

* 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

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

DETAILED EXPENDITURES BY PROGRAM [†]

		2023-24*	2024-25*	2025-26*
	PROGRAM REQUIREMENTS			
6440	REGULATORY OVERSIGHT			
	State Operations:			
0001	General Fund	\$3,032	\$3,415	\$3,420
0995	Reimbursements	154	184	184
9740	Central Service Cost Recovery Fund	2,106	2,281	2,285
	Totals, State Operations	\$5,292	\$5,880	\$5,889
	TOTALS, EXPENDITURES			
	State Operations	5,292	5,880	5,889
	Totals, Expenditures	\$5,292	\$5,880	\$5,889

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

EXPENDITURES BY CATEGORY [†]

	1 State Operations	Positions			Expenditures		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
	PERSONAL SERVICES						
	Baseline Positions	26.3	26.3	26.3	\$3,370	\$3,371	\$3,371
	Other Adjustments	-3.3	-	-	-397	64	64
	Net Totals, Salaries and Wages	23.0	26.3	26.3	\$2,973	\$3,435	\$3,435
	Staff Benefits	-	-	-	1,488	1,544	1,553
	Totals, Personal Services	23.0	26.3	26.3	\$4,461	\$4,979	\$4,988
	OPERATING EXPENSES AND EQUIPMENT				\$831	\$901	\$901
	TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$5,292	\$5,880	\$5,889

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS [†]

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			

7910 Office of Administrative Law - Continued

	2023-24*	2024-25*	2025-26*
1 STATE OPERATIONS			
001 Budget Act appropriation	\$3,032	\$3,468	\$3,420
Allocation for Employee Compensation	-	38	-
Allocation for Staff Benefits	-	19	-
Section 3.60 Pension Contribution Adjustment	-	-110	-
Totals Available	\$3,032	\$3,415	\$3,420
TOTALS, EXPENDITURES	\$3,032	\$3,415	\$3,420
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$154	\$184	\$184
TOTALS, EXPENDITURES	\$154	\$184	\$184
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,106	\$2,317	\$2,285
Allocation for Employee Compensation	-	26	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Pension Contribution Adjustment	-	-74	-
Totals Available	\$2,106	\$2,281	\$2,285
TOTALS, EXPENDITURES	\$2,106	\$2,281	\$2,285
Total Expenditures, All Funds, (State Operations)	\$5,292	\$5,880	\$5,889

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

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	26.3	26.3	26.3	\$3,370	\$3,371	\$3,371
Salary and Other Adjustments	-3.3	-	-	-397	64	64
Totals, Adjustments	-3.3	-	-	\$-397	\$64	\$64
TOTALS, SALARIES AND WAGES	23.0	26.3	26.3	\$2,973	\$3,435	\$3,435

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

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

* 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

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, 2024, there were over one million 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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6450 Service to Members and Employers	1,308.7	1,529.0	1,547.0	\$734,442	\$1,079,102	\$854,237
6455 Corporate Governance	23.6	28.0	28.0	28,099	24,724	19,194
6465 Benefit Payments	-	-	-	19,076,079	20,434,287	21,322,585
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	1,332.3	1,557.0	1,575.0	\$19,838,620	\$21,538,113	\$22,196,016
FUNDING				2023-24*	2024-25*	2025-26*
0835 Teachers' Retirement Fund				\$19,806,448	\$21,505,379	\$22,164,140
8001 Teachers' Health Benefits Fund				23,583	23,597	23,074
8005 Teachers' Replacement Benefits Program Fund				7,152	7,123	6,750
8041 Teachers' Deferred Compensation Fund				1,437	2,014	2,052
TOTALS, EXPENDITURES, ALL FUNDS				\$19,838,620	\$21,538,113	\$22,196,016

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

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS [†]

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Enterprisewide Operational Support	\$-	\$-	-	\$-	\$6,292	15.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$6,292	15.0
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	-	45,404	38.0	-	897,826	26.0
• Salary Adjustments	-	4,390	-	-	4,390	-
• Benefit Adjustments	-	2,408	-	-	3,063	-
• Retirement Rate Adjustments	-	-8,414	-	-	-8,414	-
Totals, Other Workload Budget Adjustments	\$-	\$43,788	38.0	\$-	\$896,865	26.0
Totals, Workload Budget Adjustments	\$-	\$43,788	38.0	\$-	\$903,157	41.0
Totals, Budget Adjustments	\$-	\$43,788	38.0	\$-	\$903,157	41.0

* 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

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

7920 State Teachers' Retirement System - Continued

Teachers' Retirement Fund Summaries

0835 Teachers' Retirement Fund	PY 2023-24*	CY 2024-25*	BY 2025-26*
Beginning Balance	\$317,634,885	\$341,645,524	\$366,351,325
Revenues:			
Investment Income	\$28,285,317	\$29,868,097	\$31,906,937
Other Income	391,386	410,000	461,000
State Contributions	3,945,974	4,264,395	4,631,374
Employer Contributions	8,578,280	9,050,097	9,507,097
Member Contributions	4,734,724	4,974,000	5,225,000
Total Revenues	\$45,935,681	\$48,566,589	\$51,731,408
Expenditures:			
Pension Benefit Payments	\$18,402,763	\$19,692,000	\$20,521,000
Other Benefit Payments	636,386	706,000	765,000
Administrative Expenditures	408,848	605,402	418,064
Other Expenditures	2,323,573	2,678,228	2,697,050
Contribution Refunds	141,857	167,771	180,550
Debt Service Payments	11,615	11,387	11,149
Total Expenditures	\$21,925,042	\$23,860,788	\$24,592,813
Ending Fund Balance	\$341,645,524	\$366,351,325	\$393,489,920
8005 Teachers' Replacement Benefits Program Fund	PY 2023-24*	CY 2024-25*	BY 2025-26*
Beginning Balance	\$-	\$-	\$-
Revenues:			
Employer Contributions	\$7,152	\$7,123	\$6,750
Total Revenues	\$7,152	\$7,123	\$6,750
Expenditures:			
Pension Benefit Payments	\$7,152	\$7,123	\$6,750
Total Expenditures	\$7,152	\$7,123	\$6,750
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 [†]

		2023-24*	2024-25*	2025-26*
PROGRAM REQUIREMENTS				
6450	SERVICE TO MEMBERS AND EMPLOYERS			
State Operations:				
0835	Teachers' Retirement Fund	\$381,123	\$574,919	\$383,522
8001	Teachers' Health Benefits Fund	489	965	895
8041	Teachers' Deferred Compensation Fund	1,437	2,014	2,052
Totals, State Operations		\$383,049	\$577,898	\$386,469
Unclassified:				
0835	Teachers' Retirement Fund	\$351,393	\$501,204	\$467,768
Totals, Unclassified		\$351,393	\$501,204	\$467,768
PROGRAM REQUIREMENTS				
6455	CORPORATE GOVERNANCE			
State Operations:				
0835	Teachers' Retirement Fund	\$7,148	\$9,557	\$10,452
Totals, State Operations		\$7,148	\$9,557	\$10,452
Unclassified:				
0835	Teachers' Retirement Fund	\$20,951	\$15,167	\$8,742
Totals, Unclassified		\$20,951	\$15,167	\$8,742
PROGRAM REQUIREMENTS				
6465	BENEFIT PAYMENTS			
Unclassified:				
0835	Teachers' Retirement Fund	\$19,045,833	\$20,404,532	\$21,293,656
8001	Teachers' Health Benefits Fund	23,094	22,632	22,179
8005	Teachers' Replacement Benefits Program Fund	7,152	7,123	6,750
Totals, Unclassified		\$19,076,079	\$20,434,287	\$21,322,585
TOTALS, EXPENDITURES				
State Operations				
		390,197	587,455	396,921
Unclassified				
		19,448,423	20,950,658	21,799,095
Totals, Expenditures		\$19,838,620	\$21,538,113	\$22,196,016

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

7920 State Teachers' Retirement System - Continued**EXPENDITURES BY CATEGORY †**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	1,488.0	1,519.0	1,534.0	\$180,867	\$191,176	\$194,212
Other Adjustments	-155.7	38.0	41.0	-18,501	-	5,229
Net Totals, Salaries and Wages	1,332.3	1,557.0	1,575.0	\$162,366	\$191,176	\$199,441
Staff Benefits	-	-	-	76,691	81,695	84,761
Totals, Personal Services	1,332.3	1,557.0	1,575.0	\$239,057	\$272,871	\$284,202
OPERATING EXPENSES AND EQUIPMENT				\$151,140	\$314,584	\$112,719
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$390,197	\$587,455	\$396,921
4 Unclassified				Expenditures		
				2023-24*	2024-25*	2025-26*
Consulting and Professional Services - External - Other	\$203,303			\$307,560	\$258,678	
Goods - Other	27,184			41,040	37,282	
Other Special Items of Expense	19,217,936			20,602,058	21,503,135	
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$19,448,423			\$20,950,658	\$21,799,095	

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

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
0001 General Fund			
APPROPRIATIONS			
011 Budget Act appropriation	(\$3,938,929)	(\$4,257,913)	(\$4,624,374)
Current Year Adjustments	(-)	(-176)	(-)
TOTALS, EXPENDITURES	-	-	-
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$309,062	\$350,582	\$365,022
Allocation for Employee Compensation	-	4,238	-
Allocation for Staff Benefits	-	2,331	-
Current Year and Budget Year Adjustments	-	1,556	-
Section 3.60 Pension Contribution Adjustment	-	-8,125	-
002 Budget Act appropriation	(230,487)	(346,600)	(295,960)
Current Year and Budget Year Adjustments	(-)	(2,000)	(-)
003 Budget Act appropriation	72,061	224,337	18,500
Education Code section 22354 (Corporate Governance)	7,148	9,557	10,452
Allocation for Employee Compensation	-	126	-
Allocation for Staff Benefits	-	62	-
Current Year and Budget Year Adjustments	-	50	-
Section 3.60 Pension Contribution Adjustment	-	-238	-
Totals Available	\$388,271	\$584,476	\$393,974

* 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	2023-24*	2024-25*	2025-26*
TOTALS, EXPENDITURES	\$388,271	\$584,476	\$393,974
8001 Teachers' Health Benefits Fund			
APPROPRIATIONS			
Education Code sections 25930 and 25940 (administration expenses)	\$489	\$965	\$895
Allocation for Employee Compensation	-	4	-
Allocation for Staff Benefits	-	1	-
Current Year and Budget Year Adjustments	-	3	-
Section 3.60 Pension Contribution Adjustment	-	-8	-
Totals Available	\$489	\$965	\$895
TOTALS, EXPENDITURES	\$489	\$965	\$895
8041 Teachers' Deferred Compensation Fund			
APPROPRIATIONS			
Education Code section 24976 (403(b) Vendor Registry Operating Account)	\$1,437	\$2,014	\$2,052
Allocation for Employee Compensation	-	22	-
Allocation for Staff Benefits	-	14	-
Current Year and Budget Year Adjustments	-	7	-
Section 3.60 Pension Contribution Adjustment	-	-43	-
Totals Available	\$1,437	\$2,014	\$2,052
TOTALS, EXPENDITURES	\$1,437	\$2,014	\$2,052
Total Expenditures, All Funds, (State Operations)	\$390,197	\$587,455	\$396,921
4 UNCLASSIFIED	2023-24*	2024-25*	2025-26*
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
Education Code section 24202 (benefit payments)	\$18,409,257	\$19,696,234	\$20,528,156
Current Year and Budget Year Adjustments	-	1,798	-
Education Code section 24417 (purchasing power benefit payments)	636,576	676,500	765,500
Current Year and Budget Year Adjustments	-	30,000	-
Education Code section 22307 (administrative costs)	372,344	502,713	476,510
Current Year and Budget Year Adjustments	-	13,658	-
Totals Available	\$19,418,177	\$20,920,903	\$21,770,166
TOTALS, EXPENDITURES	\$19,418,177	\$20,920,903	\$21,770,166
8001 Teachers' Health Benefits Fund			
APPROPRIATIONS			
Education Code section 25930 and 25940 (benefit payments)	\$23,094	\$24,109	\$22,179
Current Year and Budget Year Adjustments	-	-1,477	-
Totals Available	\$23,094	\$22,632	\$22,179
TOTALS, EXPENDITURES	\$23,094	\$22,632	\$22,179
8005 Teachers' Replacement Benefits Program Fund			
APPROPRIATIONS			
Education Code section 24255 (benefit payments)	\$7,152	\$7,314	\$6,750
Current Year and Budget Year Adjustments	-	-191	-
Totals Available	\$7,152	\$7,123	\$6,750
TOTALS, EXPENDITURES	\$7,152	\$7,123	\$6,750
Total Expenditures, All Funds, (Unclassified)	\$19,448,423	\$20,950,658	\$21,799,095
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$19,838,620	\$21,538,113	\$22,196,016

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

7920 State Teachers' Retirement System - Continued**FUND CONDITION STATEMENTS †**

	2023-24*	2024-25*	2025-26*
<u>8001 Teachers' Health Benefits Fund^N</u>			
BEGINNING BALANCE	\$298	\$308	\$300
Adjusted Beginning Balance	\$298	\$308	\$300
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	52	45	59
4170900 Contributions to Fiduciary Funds	23,590	23,593	23,064
Total Revenues, Transfers, and Other Adjustments	\$23,642	\$23,638	\$23,123
Total Resources	\$23,940	\$23,946	\$23,423
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7920 State Teachers' Retirement System (State Operations)	489	965	895
7920 State Teachers' Retirement System (Unclassified)	23,094	22,632	22,179
9892 Supplemental Pension Payments (State Operations)	5	5	5
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	44	44	45
Total Expenditures and Expenditure Adjustments	\$23,632	\$23,646	\$23,124
FUND BALANCE	\$308	\$300	\$299
Reserve for economic uncertainties	308	300	299
<u>8041 Teachers' Deferred Compensation Fund^N</u>			
BEGINNING BALANCE	\$3,672	\$4,263	\$5,809
Adjusted Beginning Balance	\$3,672	\$4,263	\$5,809
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	172	251	339
4172500 Miscellaneous Revenue	1,978	3,406	4,933
Total Revenues, Transfers, and Other Adjustments	\$2,150	\$3,657	\$5,272
Total Resources	\$5,822	\$7,920	\$11,081
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7920 State Teachers' Retirement System (State Operations)	1,437	2,014	2,052
9892 Supplemental Pension Payments (State Operations)	16	16	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	106	81	45
Total Expenditures and Expenditure Adjustments	\$1,559	\$2,111	\$2,113
FUND BALANCE	\$4,263	\$5,809	\$8,968
Reserve for economic uncertainties	4,263	5,809	8,968

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

CHANGES IN AUTHORIZED POSITIONS †

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Baseline Positions	1,488.0	1,519.0	1,534.0	\$180,867	\$191,176	\$194,212
Salary and Other Adjustments	-155.7	38.0	26.0	-18,501	-	3,700
Workload and Administrative Adjustments						
Enterprisewide Operational Support						
Accountant Trainee	-	-	1.0	-	-	58

* 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		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
Assoc Govtl Program Analyst	-	-	8.0	-	-	652
Atty III	-	-	1.0	-	-	157
Atty IV	-	-	1.0	-	-	169
Atty V	-	-	1.0	-	-	177
Pension Program Mgr I	-	-	1.0	-	-	97
Staff Svcs Mgr I	-	-	1.0	-	-	96
Staff Svcs Mgr III	-	-	1.0	-	-	123
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	15.0	\$-	\$-	\$1,529
Totals, Adjustments	-155.7	38.0	41.0	\$-18,501	\$-	\$5,229
TOTALS, SALARIES AND WAGES	1,332.3	1,557.0	1,575.0	\$162,366	\$191,176	\$199,441

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