

0840 State Controller

The State Controller is the chief fiscal officer of California. Principally responsible for transparency and accountability of the state's financial resources, the Controller ensures the appropriate disbursement and tracking of taxpayer dollars. The Controller serves on dozens of state boards, commissions, and committees with duties ranging from administrative oversight of the nation's two largest public pension funds, to protection of state lands and coastlines, to modernization and financing of major infrastructure. The Controller also offers fiscal guidance to local governments and has independent auditing authority over government agencies related to the spending of state funds. The Controller's primary objectives are to:

- Account for and control disbursement of all state funds, issuing warrants in payment of the state's bills.
- Determine legality and accuracy of financial claims against the state.
- Audit state and local government programs and agencies.
- Ensure businesses report and remit unclaimed property in compliance with Unclaimed Property Law and safeguard remitted unclaimed property until claimed by the rightful owners or heirs.
- Inform the public of the state's financial condition.
- Inform the public of financial transactions of city, county, and other local governments.
- Administer the Uniform State Payroll System.
- Audit and process all personnel and payroll transactions for state civil service, state exempt employees, California State University employees, and Judicial Council employees.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
0500100	Accounting and Reporting	285.9	328.8	325.0	\$50,962	\$69,775	\$63,584
0500200	Audits	203.7	289.7	287.3	35,079	41,962	42,513
0500300	Personnel/Payroll Services	266.6	305.5	307.0	49,863	176,467	50,350
0500400	Unclaimed Property	233.5	257.8	257.8	34,112	38,406	38,884
0500500	Disbursements	84.3	95.8	95.8	31,411	29,019	29,340
0500900	Departmental Administration	318.9	338.8	338.8	74,510	80,233	78,615
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		1,392.9	1,616.4	1,611.7	\$275,937	\$435,862	\$303,286
FUNDING					2022-23*	2023-24*	2024-25*
0001	General Fund				\$105,022	\$235,248	\$120,045
0046	Public Transportation Account, State Transportation Fund				19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund				5,561	5,700	5,724
0062	Highway Users Tax Account, Transportation Tax Fund				1,895	1,936	1,942
0064	Motor Vehicle License Fee Account, Transportation Tax Fund				17	17	17
0107	Abandoned Vehicle Trust Fund				8	2	2
0330	Local Revenue Fund				887	904	908
0877	DMV Local Agency Collection Fund				18	11	11
0890	Federal Trust Fund				1,408	1,674	1,659
0903	State Penalty Fund				1,785	1,830	1,837
0932	Trial Court Trust Fund				174	174	174
0969	Public Safety Account, Local Public Safety Fund				268	268	268
0970	Unclaimed Property Fund				51,909	54,049	54,861
0988	Other - Unallocated Non-Governmental Cost Funds				329	338	340
0995	Reimbursements				60,126	64,222	64,451
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund				2,595	2,783	2,798
3286	Safe Neighborhoods and Schools Fund				383	383	383
3288	Cannabis Control Fund				502	489	-
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund				664	681	683
3341	Cannabis Tax Fund - State Controller's Office				-	-	489
6086	2016 State School Facilities Fund				118	651	-
9740	Central Service Cost Recovery Fund				42,249	64,483	46,675
TOTALS, EXPENDITURES, ALL FUNDS					\$275,937	\$435,862	\$303,286

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

0840 State Controller - Continued**LEGAL CITATIONS AND AUTHORITY****DEPARTMENT AUTHORITY**

Constitution, Article XVI, Section 7; and Government Code Section 12402 et seq.

PROGRAM AUTHORITY**0500100-Accounting and Reporting:**

Constitution, Article XVI, Section 7; Government Code Title 1, Division 7, Chapter 21; Government Code Title 2, Division 1, Chapter 12.491; Government Code Title 2, Division 1, Chapter 12.5; Government Code Title 2, Division 3, Part 2, Chapter 5 and Part 10b, Chapter 4; Government Code Title 2, Division 4, Part 1, Chapter 5; Government Code Title 2, Division 4, Part 7; Government Code Title 3, Division 2, Part 3, Chapter 6; Article 5; Government Code Title 3, Division 3, Chapters 8 and 9; Government Code Title 5, Division 2, Part 1, Chapter 4, Article 9; Government Code Title 8 Chapter 1, and Chapter 6, Article 10; Penal Code Section 1463.02; Public Contracts Code Division 2, Part 3, Chapter 2; Public Resources Code Division 3, Chapters 1, 3.5, 4, and 6; Public Utilities Code Division 10, Part 11, Chapter 4, Article 3 and 6.5; Revenue and Taxation Code, Division 2, Parts 2, 7, 8, 9.5 and 10.5; Streets and Highways Code Division 3, Chapter 3 and 4; and Welfare and Institutions Code Division 9, Part 5, Chapter 6.

0500200-Audits:

Constitution, Article XVI, Section 7; and Government Code Sections 925.6 and 12402 et seq.

0500300-Personnel and Payroll Services:

Constitution, Article XVI, Section 7; Government Code Section 12402 et seq.; Government Code Section 12470 - 12481; Government Code Section 18003; and Government Code Section 19822.3.

0500400-Unclaimed Property:

Code of Civil Procedure Part 3, Title 10.

0500500-Disbursements:

Constitution, Article XVI, Section 7; Government Code Section 11100; Government Code Section 12421; Government Code Section 12478; and Government Code 17000 et seq.

0500900-Departmental Administration:

Government Code Section 12402 et seq.; and Government Code Section 17220 et seq. Membership by State Controller on boards and commissions, principally: State Board of Equalization-Constitution, Articles VII, XIX, and XIII; Franchise Tax Board-Government Code Section 15700; Board of Public Employees' Retirement System-Government Code Section 20090; Board of State Teacher's Retirement System-Education Code Section 22200; California Victim Compensation Board-Government Code Section 13901; State Lands Commission-Public Resources Code Section 6101; and Pooled Money Investment Board-Government Code Section 16480.1. Various bond and finance committees: Education Code Section 15909; Military and Veterans Code Section 991; Water Code Section 12933; and Harbors and Navigation Code Section 3903.

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	\$-191	\$-278	-	\$-255	\$-370	-
• Miscellaneous Baseline Adjustments	736	-736	-	6,583	-7,231	-6.2
• Salary Adjustments	2,554	3,552	-	2,802	3,829	-
• Benefit Adjustments	1,524	2,317	-	2,053	3,160	-
• SWCAP	-	-	-	-	-23	-
Totals, Other Workload Budget Adjustments	\$4,623	\$4,855	-	\$11,183	\$-635	-6.2
Totals, Workload Budget Adjustments	\$4,623	\$4,855	-	\$11,183	\$-635	-6.2
Totals, Budget Adjustments	\$4,623	\$4,855	-	\$11,183	\$-635	-6.2

PROGRAM DESCRIPTIONS

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

0840 State Controller - Continued**0500100 - ACCOUNTING AND REPORTING**

The State Accounting and Reporting Division maintains uniform and systematic control accounts of all receipts, payments, appropriations, state fund balances, and bonded indebtedness; monitors the cash flow of the General Fund; administers the statewide discharge from accountability program; participates in offsetting monies owed to the state; reports the financial condition of the state; and collaborates with the Department of Finance, the State Treasurer, and the Department of General Services to develop and implement the Financial Information System for California (FI\$Cal) to ensure the system meets the state's primary objectives and provides best business practices for the state.

The Local Government Programs and Services Division maintains a database of information and reports on local financial transactions and government compensation; apportions shared revenues to local governments; administers local mandated and non-mandated cost reimbursement programs; approves county cost allocation plans; prescribes uniform accounting procedures for counties, special districts, and trial court revenues; plans and facilitates an annual conference with county auditors; administers and collects estate and inheritance taxes; collects delinquent insurance and motor vehicle fuel taxes, petroleum and gas assessments, and trial court penalties; refunds gasoline taxes paid on fuel consumed for off-highway purposes; instructs and advises county tax collectors; approves state and local government requests to participate in the Interagency Intercept Collection Program; collects recorder fees from counties pursuant to the Building Homes and Jobs Act, (Chapter 364, Statutes of 2017); and administers the Property Tax Postponement Program for seniors and people who are blind or have a disability.

0500200 - AUDITS

The Audits Division determines the legality and accuracy of all claims against the state through the performance of prepayment audits; assures the accuracy of local government claims and financial statements submitted to the state and federal governments by establishing and updating audit guidelines, and reviewing audits performed by independent auditors; performs field audits for state and federal programs; reviews the single audit reports of local governments and local education agencies that receive pass-through federal funds from state agencies; and audits major businesses for compliance with the Unclaimed Property Law.

0500300 - PERSONNEL AND PAYROLL SERVICES

The Personnel and Payroll Services Division (PPSD) processes payroll and leave accounting for all state civil service and exempt employees, state court, and California State University employees. PPCS provides information required to manage the personnel resources of the state and to properly account for salary and wage expenditures, provides data to the retirement systems necessary for calculation of employee retirement benefits, and manages the state's automated travel expense reimbursement system.

Cal Employee Connect (CEC) and ConnectHR are SCO's secure web-based customer service portals for state employees and human resources staff, respectively. They were developed as interim solutions to provide some of the enhancements the California State Payroll System Project (CSPS) will deliver when completed, to support a hybrid remote workforce and make personnel and payroll transactions more efficient and paperless.

The CSPS Project was initiated to modernize the statewide human resource management, travel and business expense, and payroll systems as part of a fully integrated solution. The system should enable the state to improve management processes and fulfill its payroll, reporting, and deduction processing obligations accurately and on time.

0500400 - UNCLAIMED PROPERTY

The Unclaimed Property Division administers the Unclaimed Property Law by providing one central source for rightful owners to claim their property; notifying owners of their unclaimed property before it is transferred to the state; receiving unclaimed property from banks, savings and loans, insurance companies, and other businesses; and providing outreach and education for businesses holding unclaimed property.

0500500 - DISBURSEMENTS

The Disbursements Bureau produces and distributes all payments of the state's obligations after auditing and clearance through control accounts. Examples of some of the state's payments are personal income tax refunds, payroll, vendor payments, in-home supportive services and retirement payments. Disbursements also provides post-issuance services, including disposition of undeliverable warrants, lost warrant duplication, processing of claims of forgery, and maintenance and production of paid warrant images.

0500900 - DEPARTMENTAL ADMINISTRATION

The Executive Office and Administration functions include Budgets, Business Services, Contracts and Procurement, Departmental Accounting, and Human Resources all of which provide executive direction and support services to all divisions within SCO.

0840 State Controller - Continued

The Information Systems Division (ISD) develops, maintains, and operates all of the department's mainframe, client-server, and web-based systems; and oversees the planning, procurement, use, and maintenance of information technology hardware and software. Within ISD, the Information Security Office evaluates security compliance, internal control management, and security governance.

DETAILED EXPENDITURES BY PROGRAM

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	PROGRAM REQUIREMENTS			
0500	STATE CONTROLLER'S OFFICE			
	State Operations:			
0001	General Fund	\$105,022	\$235,248	\$120,045
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	5,561	5,700	5,724
0062	Highway Users Tax Account, Transportation Tax Fund	1,895	1,936	1,942
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	17
0107	Abandoned Vehicle Trust Fund	8	2	2
0330	Local Revenue Fund	887	904	908
0877	DMV Local Agency Collection Fund	18	11	11
0890	Federal Trust Fund	1,408	1,674	1,659
0903	State Penalty Fund	1,785	1,830	1,837
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0970	Unclaimed Property Fund	51,909	54,049	54,861
0988	Other - Unallocated Non-Governmental Cost Funds	329	338	340
0995	Reimbursements	60,126	64,222	64,451
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	2,595	2,783	2,798
3286	Safe Neighborhoods and Schools Fund	383	383	383
3288	Cannabis Control Fund	502	489	-
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	664	681	683
3341	Cannabis Tax Fund - State Controller's Office	-	-	489
6086	2016 State School Facilities Fund	118	651	-
9740	Central Service Cost Recovery Fund	42,249	64,483	46,675
	Totals, State Operations	\$275,937	\$435,862	\$303,286
	SUBPROGRAM REQUIREMENTS			
0500100	Accounting and Reporting			
	State Operations:			
0001	General Fund	\$27,060	\$40,931	\$37,037
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,598	2,660	2,671
0062	Highway Users Tax Account, Transportation Tax Fund	504	509	509
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	17
0107	Abandoned Vehicle Trust Fund	8	2	2
0330	Local Revenue Fund	887	904	908
0877	DMV Local Agency Collection Fund	18	11	11
0903	State Penalty Fund	224	229	229
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0988	Other - Unallocated Non-Governmental Cost Funds	226	231	232
0995	Reimbursements	6,395	8,282	8,313
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	2,595	2,783	2,798
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	143	146	146

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		2022-23*	2023-24*	2024-25*
6086	2016 State School Facilities Fund	-	457	-
9740	Central Service Cost Recovery Fund	9,826	12,152	10,250
	Totals, State Operations	\$50,962	\$69,775	\$63,584
	SUBPROGRAM REQUIREMENTS			
0500200	Audits			
	State Operations:			
0001	General Fund	\$7,588	\$5,511	\$7,211
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,963	3,040	3,053
0062	Highway Users Tax Account, Transportation Tax Fund	1,391	1,427	1,433
0890	Federal Trust Fund	1,408	1,674	1,659
0903	State Penalty Fund	1,561	1,601	1,608
0970	Unclaimed Property Fund	3,094	3,718	3,735
0988	Other - Unallocated Non-Governmental Cost Funds	103	107	108
0995	Reimbursements	7,325	14,136	14,193
3286	Safe Neighborhoods and Schools Fund	383	383	383
3288	Cannabis Control Fund	502	489	-
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	521	535	537
3341	Cannabis Tax Fund - State Controller's Office	-	-	489
6086	2016 State School Facilities Fund	118	194	-
9740	Central Service Cost Recovery Fund	8,122	9,147	8,104
	Totals, State Operations	\$35,079	\$41,962	\$42,513
	SUBPROGRAM REQUIREMENTS			
0500300	Personnel/Payroll Services			
	State Operations:			
0001	General Fund	\$30,997	\$141,853	\$28,492
0995	Reimbursements	7,645	12,153	12,225
9740	Central Service Cost Recovery Fund	11,221	22,461	9,633
	Totals, State Operations	\$49,863	\$176,467	\$50,350
	SUBPROGRAM REQUIREMENTS			
0500400	Unclaimed Property			
	State Operations:			
0970	Unclaimed Property Fund	34,107	38,400	38,878
0995	Reimbursements	5	6	6
	Totals, State Operations	\$34,112	\$38,406	\$38,884
	SUBPROGRAM REQUIREMENTS			
0500500	Disbursements			
	State Operations:			
0001	General Fund	\$9,398	\$3,207	\$3,281
0995	Reimbursements	20,499	23,824	24,314
9740	Central Service Cost Recovery Fund	1,514	1,988	1,745
	Totals, State Operations	\$31,411	\$29,019	\$29,340
	SUBPROGRAM REQUIREMENTS			
0500900	Departmental Administration			
	State Operations:			
0001	General Fund	\$29,979	\$43,746	\$44,024
0970	Unclaimed Property Fund	14,708	11,931	12,248
0995	Reimbursements	18,257	5,821	5,400
9740	Central Service Cost Recovery Fund	11,566	18,735	16,943
	Totals, State Operations	\$74,510	\$80,233	\$78,615
	TOTALS, EXPENDITURES			
	State Operations	275,937	435,862	303,286
	Totals, Expenditures	\$275,937	\$435,862	\$303,286

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0840 State Controller - Continued**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	1,591.4	1,616.4	1,617.9	\$134,133	\$142,769	\$142,033
Other Adjustments	-198.5	-	-6.2	-6,730	-202	3,556
Net Totals, Salaries and Wages	1,392.9	1,616.4	1,611.7	\$127,403	\$142,567	\$145,589
Staff Benefits	-	-	-	70,711	85,340	83,725
Totals, Personal Services	1,392.9	1,616.4	1,611.7	\$198,114	\$227,907	\$229,314
OPERATING EXPENSES AND EQUIPMENT				\$77,611	\$207,955	\$73,972
SPECIAL ITEMS OF EXPENSES				212	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$275,937	\$435,862	\$303,286

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$105,012	\$147,375	\$120,045
Allocation for Employee Compensation	-	2,554	-
Allocation for Other Post-Employment Benefits	-	-191	-
Allocation for Staff Benefits	-	1,524	-
Executive Order E 23/24 -106 - IDMS Funding Adjustment	-	736	-
Chapter 56, Statutes of 2022	10	-	-
Prior Year Balances Available:			
Item 0840-001-0001, Budget Act of 2022 as reappropriated by Item 0840-490, Budget Act of 2023	-	83,250	-
Totals Available	\$105,022	\$235,248	\$120,045
TOTALS, EXPENDITURES	\$105,022	\$235,248	\$120,045
0046 Public Transportation Account, State Transportation Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$19	\$19	\$19
TOTALS, EXPENDITURES	\$19	\$19	\$19
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,561	\$5,557	\$5,724
Allocation for Employee Compensation	-	91	-
Allocation for Other Post-Employment Benefits	-	-9	-
Allocation for Staff Benefits	-	61	-
TOTALS, EXPENDITURES	\$5,561	\$5,700	\$5,724
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,590	\$1,589	\$1,637
Allocation for Employee Compensation	-	26	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	18	-
Apportionment payment system assessments per Control Section 25.50	305	305	305
TOTALS, EXPENDITURES	\$1,895	\$1,936	\$1,942
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			

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0840 State Controller - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$17	\$17	\$17
TOTALS, EXPENDITURES	\$17	\$17	\$17
0107 Abandoned Vehicle Trust Fund			
APPROPRIATIONS			
Vehicle Code section 9250.7(b)	\$8	\$2	\$2
TOTALS, EXPENDITURES	\$8	\$2	\$2
0330 Local Revenue Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$787	\$788	\$808
Allocation for Employee Compensation	-	11	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	6	-
Apportionment payment system assessments per Control Section 25.50	100	100	100
TOTALS, EXPENDITURES	\$887	\$904	\$908
0877 DMV Local Agency Collection Fund			
APPROPRIATIONS			
Vehicle Code section 9250.14(b)	\$16	\$9	\$9
Apportionment payment system assessments per Control Section 25.50	2	2	2
TOTALS, EXPENDITURES	\$18	\$11	\$11
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,408	\$1,632	\$1,659
Allocation for Employee Compensation	-	27	-
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	18	-
Totals Available	\$1,408	\$1,674	\$1,659
TOTALS, EXPENDITURES	\$1,408	\$1,674	\$1,659
0903 State Penalty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,785	\$1,784	\$1,837
Allocation for Employee Compensation	-	29	-
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	20	-
TOTALS, EXPENDITURES	\$1,785	\$1,830	\$1,837
0932 Trial Court Trust Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$174	\$174	\$174
TOTALS, EXPENDITURES	\$174	\$174	\$174
0969 Public Safety Account, Local Public Safety Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$268	\$268	\$268
TOTALS, EXPENDITURES	\$268	\$268	\$268
0970 Unclaimed Property Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$51,909	\$52,765	\$54,861
Allocation for Employee Compensation	-	1,090	-
Allocation for Other Post-Employment Benefits	-	-100	-
Allocation for Staff Benefits	-	817	-
Executive Order E 23/24 -106 - IDMS Funding Adjustment	-	-523	-
Totals Available	\$51,909	\$54,049	\$54,861
TOTALS, EXPENDITURES	\$51,909	\$54,049	\$54,861

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0840 State Controller - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
001 Budget Act appropriation	\$329	\$330	\$340
Allocation for Employee Compensation	-	5	-
Allocation for Staff Benefits	-	3	-
TOTALS, EXPENDITURES	\$329	\$338	\$340
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$60,126	\$64,222	\$64,451
TOTALS, EXPENDITURES	\$60,126	\$64,222	\$64,451
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,595	\$3,227	\$2,798
Allocation for Employee Compensation	-	51	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	33	-
Executive Order E 23/24 -106 - IDMS Funding Adjustment	-	-523	-
Totals Available	\$2,595	\$2,783	\$2,798
TOTALS, EXPENDITURES	\$2,595	\$2,783	\$2,798
3286 Safe Neighborhoods and Schools Fund			
APPROPRIATIONS			
Government Code section 7599.2(d)	\$383	\$383	\$383
TOTALS, EXPENDITURES	\$383	\$383	\$383
3288 Cannabis Control Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$502	\$489	-
TOTALS, EXPENDITURES	\$502	\$489	-
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$664	\$664	\$683
Allocation for Employee Compensation	-	11	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	7	-
TOTALS, EXPENDITURES	\$664	\$681	\$683
3341 Cannabis Tax Fund - State Controller's Office			
APPROPRIATIONS			
Revenue and Taxation Code sections 34019(a)(4) and 34020	-	-	\$489
TOTALS, EXPENDITURES	-	-	\$489
6086 2016 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$118	\$648	-
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Totals Available	\$118	\$651	-
TOTALS, EXPENDITURES	\$118	\$651	-
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$42,249	\$62,109	\$46,675
Allocation for Employee Compensation	-	1,355	-
Allocation for Other Post-Employment Benefits	-	-95	-
Allocation for Staff Benefits	-	804	-
Executive Order E 23/24 -106 - IDMS Funding Adjustment	-	310	-

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0840 State Controller - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
TOTALS, EXPENDITURES	\$42,249	\$64,483	\$46,675
Total Expenditures, All Funds, (State Operations)	\$275,937	\$435,862	\$303,286
2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$500	\$500	\$500
Allocation to California Firefighters' Memorial Fund	-500	-500	-500
TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (Local Assistance)	\$0	\$0	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$275,937	\$435,862	\$303,286

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>0442 California Olympic Training Account^s</u>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4142500 License Plate Fees - Personalized Plates	\$36	\$36	\$36
Transfers and Other Adjustments			
Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	-36	-36	-36
FUND BALANCE	-	-	-
<u>3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund^s</u>			
BEGINNING BALANCE	\$13,284	\$10,013	\$6,465
Prior Year Adjustments	1	-	-
Adjusted Beginning Balance	\$13,285	\$10,013	\$6,465
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151000 Interest Income - Other Loans	1,601	1,907	1,907
4163000 Investment Income - Surplus Money Investments	252	200	200
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	2	-	-
Transfers and Other Adjustments			
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per Government Code Section 16180(b)	3,335	3,335	3,335
Total Revenues, Transfers, and Other Adjustments	\$5,190	\$5,442	\$5,442
Total Resources	\$18,475	\$15,455	\$11,907
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
0840 State Controller (State Operations)	2,595	2,783	2,798
9100 Tax Relief (Local Assistance)	5,661	6,000	6,000
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	206	207	221
Total Expenditures and Expenditure Adjustments	\$8,462	\$8,990	\$9,019
FUND BALANCE	\$10,013	\$6,465	\$2,888
Reserve for economic uncertainties	10,013	6,465	2,888

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

0840 State Controller - Continued**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	1,591.4	1,616.4	1,617.9	\$134,133	\$142,769	\$142,033
Salary and Other Adjustments	-198.5	-	-6.2	-6,730	-202	3,556
Totals, Adjustments	-198.5	-	-6.2	\$-6,730	\$-202	\$3,556
TOTALS, SALARIES AND WAGES	1,392.9	1,616.4	1,611.7	\$127,403	\$142,567	\$145,589

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