



Government Operations

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

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 (SPB) 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		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6200	Human Resources Management	171.2	148.3	158.3	\$32,334	\$37,776	\$40,294
6205	Local Government Services	0.5	-	7.0	2,293	2,598	2,805
6210	Benefits Administration	55.9	54.5	54.5	23,269	27,949	28,243
6215	Benefit Payments	-	-	-	40,168	36,503	36,503
9900100	Administration	59.2	55.2	58.2	8,100	8,705	9,468
9900200	Administration - Distributed	-	-	-	-7,087	-7,565	-8,343
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		286.8	258.0	278.0	\$99,077	\$105,966	\$108,970
FUNDING					2016-17*	2017-18*	2018-19*
0001	General Fund				\$9,119	\$8,318	\$10,123
0367	Indian Gaming Special Distribution Fund				6	75	75
0821	Flexelect Benefit Fund				22,242	27,691	27,706
0915	Deferred Compensation Plan Fund				13,380	15,331	15,486
0995	Reimbursements				28,965	36,265	37,732
8008	State Employees Pretax Parking Fund				1,988	1,400	1,400
8049	Vision Care Program for State Annuitants Fund				16,651	8,784	8,784
9740	Central Service Cost Recovery Fund				6,726	8,102	7,664
TOTALS, EXPENDITURES, ALL FUNDS					\$99,077	\$105,966	\$108,970

LEGAL CITATIONS AND AUTHORITY

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

MAJOR PROGRAM CHANGES

- **Statewide Human Resources Workload**—The Budget includes \$1.8 million (\$213,000 General Fund) and 8 positions to implement statewide solutions for hiring and selections, recruitment, and training efforts.
- **Preventing Sexual Harassment and Discrimination in the Workplace**—The Budget includes \$1.4 million (\$720,000 General Fund) and 3 positions to procure an IT system to track sexual harassment and discrimination complaints, judgments, and settlements and establish a unit to improve tracking, prevention training, and education to mitigate against workplace

* 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

harassment and discrimination complaints within the state.

- Enterprise Data Strategy—The Budget includes \$503,000 (\$63,000 General Fund) and 3 positions to build the foundation of a statewide human resources system (Enterprise HR).
- Merit System Services Program—The Budget includes \$207,000 in reimbursement authority and 7 positions for transitioning the audit functions of the Merit System Services Program from a vendor to CalHR.

DETAILED BUDGET ADJUSTMENTS

	2017-18*			2018-19*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Preventing Sexual Harassment and Discrimination in the Workplace	\$-	\$-	-	\$720	\$725	3.0
• Statewide Human Resources Workload	-	-	-	213	1,618	8.0
• Enterprise Data Strategy	-	-	-	63	440	3.0
• Merit System Services Program	-	-	-	-	207	7.0
• Administrative Services Workload	-	-	-	-	-92	-1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$996	\$2,898	20.0
Other Workload Budget Adjustments						
• Allocation for Other Post-Employment Benefits	1	25	-	1	25	-
• Expenditure by Category Redistribution	342	1,224	-	-75	-169	-
• Miscellaneous Baseline Adjustments	-	-	-	1,173	-1,204	-
• Salary Adjustments	197	799	-	197	799	-
• Retirement Rate Adjustments	81	324	-	81	324	-
• Benefit Adjustments	68	269	-	76	300	-
• Budget Position Transparency	-342	-1,224	-30.1	75	169	-30.1
Totals, Other Workload Budget Adjustments	\$347	\$1,417	-30.1	\$1,528	\$244	-30.1
Totals, Workload Budget Adjustments	\$347	\$1,417	-30.1	\$2,524	\$3,142	-10.1
Totals, Budget Adjustments	\$347	\$1,417	-30.1	\$2,524	\$3,142	-10.1

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 on-line 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

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7501 Department of Human Resources - Continued

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 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 the Department's line programs and SPB, including: fiscal, human resources, contract, procurement, legislation, communication, information technology, and telecommunication services.

DETAILED EXPENDITURES BY PROGRAM

		<u>2016-17*</u>	<u>2017-18*</u>	<u>2018-19*</u>
	PROGRAM REQUIREMENTS			
6200	HUMAN RESOURCES MANAGEMENT			
	State Operations:			
0001	General Fund	\$9,377	\$8,232	\$10,031
0367	Indian Gaming Special Distribution Fund	6	75	75
0995	Reimbursements	16,225	21,367	22,524
9740	Central Service Cost Recovery Fund	6,726	8,102	7,664
	Totals, State Operations	\$32,334	\$37,776	\$40,294
	PROGRAM REQUIREMENTS			
6205	LOCAL GOVERNMENT SERVICES			
	State Operations:			
0995	Reimbursements	2,293	2,598	2,805
	Totals, State Operations	\$2,293	\$2,598	\$2,805
	PROGRAM REQUIREMENTS			
6210	BENEFITS ADMINISTRATION			
	State Operations:			
0001	General Fund	-\$200	\$87	\$87
0821	Flexelect Benefit Fund	713	1,372	1,387
0915	Deferred Compensation Plan Fund	13,380	15,331	15,486
0995	Reimbursements	9,376	11,159	11,283
	Totals, State Operations	\$23,269	\$27,949	\$28,243
	PROGRAM REQUIREMENTS			
6215	BENEFIT PAYMENTS			
	Unclassified:			
0821	Flexelect Benefit Fund	\$21,529	\$26,319	\$26,319
8008	State Employees Pretax Parking Fund	1,988	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	16,651	8,784	8,784
	Totals, Unclassified	\$40,168	\$36,503	\$36,503
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	-\$58	-\$1	\$5
0995	Reimbursements	1,071	1,141	1,120

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7501 Department of Human Resources - Continued

Totals, State Operations		\$1,013	\$1,140	\$1,125
SUBPROGRAM REQUIREMENTS				
9900100	Administration			
	State Operations:			
0001	General Fund	\$7,029	\$7,564	\$8,348
0995	Reimbursements	1,071	1,141	1,120
Totals, State Operations		\$8,100	\$8,705	\$9,468
SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$7,087	-\$7,565	-\$8,343
Totals, State Operations		-\$7,087	-\$7,565	-\$8,343
TOTALS, EXPENDITURES				
	State Operations	58,909	69,463	72,467
	Unclassified	40,168	36,503	36,503
Totals, Expenditures		\$99,077	\$105,966	\$108,970

EXPENDITURES BY CATEGORY

1 State Operations		Positions			Expenditures		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES							
Baseline Positions		291.9	288.1	288.1	\$22,210	\$21,824	\$20,863
Budget Position Transparency		-	-30.1	-30.1	-	-1,566	244
Other Adjustments		-5.1	-	20.0	-32	996	2,280
Net Totals, Salaries and Wages		286.8	258.0	278.0	\$22,178	\$21,254	\$23,387
Staff Benefits		-	-	-	11,349	15,410	14,568
Totals, Personal Services		286.8	258.0	278.0	\$33,527	\$36,664	\$37,955
OPERATING EXPENSES AND EQUIPMENT					\$25,229	\$32,565	\$34,278
SPECIAL ITEMS OF EXPENSES					153	234	234
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)					\$58,909	\$69,463	\$72,467
4 Unclassified		Expenditures					
		2016-17*			2017-18*	2018-19*	
Other Special Items of Expense		\$40,168			\$36,503	\$36,503	
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)		\$40,168			\$36,503	\$36,503	

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,468	\$7,971	\$10,123
Allocation for Employee Compensation	-	197	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	68	-
Budget Position Transparency	-	-342	-
Expenditure by Category Redistribution	-	342	-
Section 3.60 Pension Contribution Adjustment	-	81	-

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7501 Department of Human Resources - Continued

Totals Available	\$9,468	\$8,318	\$10,123
Unexpended balance, estimated savings	-349	-	-
TOTALS, EXPENDITURES	\$9,119	\$8,318	\$10,123
0367 Indian Gaming Special Distribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$75	\$75	\$75
Totals Available	\$75	\$75	\$75
Unexpended balance, estimated savings	-69	-	-
TOTALS, EXPENDITURES	\$6	\$75	\$75
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,355	\$1,356	\$1,387
Allocation for Employee Compensation	-	9	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	4	-
Totals Available	\$1,355	\$1,372	\$1,387
Unexpended balance, estimated savings	-642	-	-
TOTALS, EXPENDITURES	\$713	\$1,372	\$1,387
0915 Deferred Compensation Plan Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$15,133	\$15,154	\$15,486
Allocation for Employee Compensation	-	101	-
Allocation for Staff Benefits	-	34	-
Budget Position Transparency	-	-138	-
Expenditure by Category Redistribution	-	138	-
Section 3.60 Pension Contribution Adjustment	-	42	-
Totals Available	\$15,133	\$15,331	\$15,486
Unexpended balance, estimated savings	-1,753	-	-
TOTALS, EXPENDITURES	\$13,380	\$15,331	\$15,486
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$28,965	\$36,265	\$37,732
TOTALS, EXPENDITURES	\$28,965	\$36,265	\$37,732
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,873	\$7,826	\$7,664
Allocation for Employee Compensation	-	162	-
Allocation for Staff Benefits	-	52	-
Budget Position Transparency	-	-283	-
Expenditure by Category Redistribution	-	283	-
Section 3.60 Pension Contribution Adjustment	-	62	-
Totals Available	\$6,873	\$8,102	\$7,664
Unexpended balance, estimated savings	-147	-	-
TOTALS, EXPENDITURES	\$6,726	\$8,102	\$7,664
Total Expenditures, All Funds, (State Operations)	\$58,909	\$69,463	\$72,467

4 UNCLASSIFIED**2016-17* 2017-18* 2018-19*****0821 Flexelect Benefit Fund**

APPROPRIATIONS			
Government Code section 1156 (claims paid)	\$26,319	\$26,319	\$26,319
Totals Available	\$26,319	\$26,319	\$26,319
Unexpended balance, estimated savings	-4,790	-	-

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7501 Department of Human Resources - Continued

TOTALS, EXPENDITURES	\$21,529	\$26,319	\$26,319
8008 State Employees Pretax Parking Fund			
APPROPRIATIONS			
Government Code section 1156.1	\$1,400	\$1,400	\$1,400
Totals Available	\$1,400	\$1,400	\$1,400
Unexpended balance, estimated savings	588	-	-
TOTALS, EXPENDITURES	\$1,988	\$1,400	\$1,400
8049 Vision Care Program for State Annuitants Fund			
APPROPRIATIONS			
Government Code section 22959.6	\$8,784	\$8,784	\$8,784
Totals Available	\$8,784	\$8,784	\$8,784
Unexpended balance, estimated savings	7,867	-	-
TOTALS, EXPENDITURES	\$16,651	\$8,784	\$8,784
Total Expenditures, All Funds, (Unclassified)	\$40,168	\$36,503	\$36,503
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$99,077	\$105,966	\$108,970

FUND CONDITION STATEMENTS

	2016-17*	2017-18*	2018-19*
0821 Flexelect Benefit Fund^N			
BEGINNING BALANCE	\$9,961	\$9,507	\$3,761
Prior Year Adjustments	1,832	-	-
Adjusted Beginning Balance	\$11,793	\$9,507	\$3,761
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	265	286	309
4163000 Investment Income - Surplus Money Investments	84	92	99
4170900 Contributions to Fiduciary Funds	19,700	21,669	23,836
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	38	41	44
Total Revenues, Transfers, and Other Adjustments	\$20,087	\$22,088	\$24,288
Total Resources	\$31,880	\$31,595	\$28,049
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7501 Department of Human Resources (State Operations)	713	1,372	1,387
7501 Department of Human Resources (Unclassified)	21,529	26,319	26,319
8880 Financial Information System for California (State Operations)	1	2	-
9892 Supplemental Pension Payments (State Operations)	-	-	153
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	130	141	105
Total Expenditures and Expenditure Adjustments	\$22,373	\$27,834	\$27,964
FUND BALANCE	\$9,507	\$3,761	\$85
Reserve for economic uncertainties	9,507	3,761	85
0915 Deferred Compensation Plan Fund^N			
BEGINNING BALANCE	\$11,263,941	\$12,705,886	\$13,934,792
Prior Year Adjustments	81	-	-
Adjusted Beginning Balance	\$11,264,022	\$12,705,886	\$13,934,792
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4160450 Investment Income - External - Private Sector	1,293,007	1,357,657	1,425,540
4163000 Investment Income - Surplus Money Investments	119	129	139
4170900 Contributions to Fiduciary Funds	438,513	473,593	511,480

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7501 Department of Human Resources - Continued

4172500 Miscellaneous Revenue	12,246	12,858	13,501
Total Revenues, Transfers, and Other Adjustments	<u>\$1,743,885</u>	<u>\$1,844,237</u>	<u>\$1,950,660</u>
Total Resources	<u>\$13,007,907</u>	<u>\$14,550,123</u>	<u>\$15,885,452</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7501 Department of Human Resources			
State Operations	13,380	15,331	15,486
Payments to Participants	288,641	600,000	600,000
Total Expenditures and Expenditure Adjustments	<u>\$302,021</u>	<u>\$615,331</u>	<u>\$615,486</u>
FUND BALANCE	<u>\$12,705,886</u>	<u>\$13,934,792</u>	<u>\$15,269,966</u>
Reserve for economic uncertainties	12,705,886	13,934,792	15,269,966
8049 Vision Care Program for State Annuitants Fund ^N			
BEGINNING BALANCE	\$1,991	\$2,383	\$11,155
Prior Year Adjustments	-2	-	-
Adjusted Beginning Balance	<u>\$1,989</u>	<u>\$2,383</u>	<u>\$11,155</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	559	576	593
4163000 Investment Income - Surplus Money Investments	12	12	12
4170900 Contributions to Fiduciary Funds	16,474	16,968	17,477
Total Revenues, Transfers, and Other Adjustments	<u>\$17,045</u>	<u>\$17,556</u>	<u>\$18,082</u>
Total Resources	<u>\$19,034</u>	<u>\$19,939</u>	<u>\$29,237</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7501 Department of Human Resources (Unclassified)	16,651	8,784	8,784
Total Expenditures and Expenditure Adjustments	<u>\$16,651</u>	<u>\$8,784</u>	<u>\$8,784</u>
FUND BALANCE	<u>\$2,383</u>	<u>\$11,155</u>	<u>\$20,453</u>
Reserve for economic uncertainties	2,383	11,155	20,453

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	291.9	288.1	288.1	\$22,210	\$21,824	\$20,863
Budget Position Transparency	-	-30.1	-30.1	-	-1,566	244
Salary and Other Adjustments	-5.1	-	-	-32	996	755
Workload and Administrative Adjustments						
Administrative Services Workload						
Bus Svc Officer I (Spec)	-	-	-1.0	-	-	-54
Enterprise Data Strategy						
Dp Mgr III	-	-	1.0	-	-	105
Sr Info Sys Analyst (Spec)	-	-	1.0	-	-	87
Sys Software Spec III (Tech)	-	-	1.0	-	-	95
Merit System Services Program						
Assoc Pers Analyst	-	-	5.0	-	-	332
Office Techn (Typing)	-	-	1.0	-	-	41
Staff Svcs Mgr II (Supvry)	-	-	1.0	-	-	89
Preventing Sexual Harassment and Discrimination in the Workplace						
Info Tech Spec I	-	-	1.0	-	-	80
Staff Pers Program Analyst	-	-	1.0	-	-	77

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7501 Department of Human Resources - Continued

Staff Svcs Mgr III	-	-	1.0	-	-	97
Statewide Human Resources Workload						
Office Techn (Typing)	-	-	1.0	-	-	41
Staff Pers Program Analyst	-	-	2.0	-	-	153
Trng Officer II	-	-	5.0	-	-	382
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	20.0	\$-	\$-	\$1,525
Totals, Adjustments	-5.1	-30.1	-10.1	\$-32	\$-570	\$2,524
TOTALS, SALARIES AND WAGES	286.8	258.0	278.0	\$22,178	\$21,254	\$23,387

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7502 Department of Technology

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

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6230	Department of Technology	747.3	734.1	737.1	\$323,784	\$356,388	\$398,026
9900100	Administration	135.5	131.6	131.6	18,225	20,477	20,495
9900200	Administration - Distributed	-	-	-	-18,225	-20,477	-20,495
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		882.8	865.7	868.7	\$323,784	\$356,388	\$398,026

FUNDING		2016-17*	2017-18*	2018-19*
0001	General Fund	\$4,623	\$4,765	\$4,768
0995	Reimbursements	-	10	10
9730	Technology Services Revolving Fund	315,670	348,019	389,651
9740	Central Service Cost Recovery Fund	3,491	3,594	3,597
TOTALS, EXPENDITURES, ALL FUNDS		\$323,784	\$356,388	\$398,026

LEGAL CITATIONS AND AUTHORITY

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

MAJOR PROGRAM CHANGES

- The Budget includes \$4.7 million (\$1.5 million ongoing) from the Technology Services Revolving Fund and 5.0 positions to procure, implement, and maintain new information security solutions to support the Gold Camp Data Center.

DETAILED BUDGET ADJUSTMENTS

	2017-18*			2018-19*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Information Security Program Improvement	\$-	\$-	-	\$-	\$4,661	5.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$4,661	5.0
Other Workload Budget Adjustments						
• Allocation for Other Post-Employment Benefits	9	32	-	9	32	-
• Expenditure by Category Redistribution	28	1,992	-	-19	-1,384	-
• Salary Adjustments	87	3,892	-	87	3,892	-
• Retirement Rate Adjustments	36	1,259	-	36	1,259	-
• Budget Position Transparency	-28	-1,992	-48.3	19	1,384	-48.3
• Benefit Adjustments	4	156	-	7	267	-
• Miscellaneous Baseline Adjustments	-	23,028	-	-	51,898	-2.0

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7502 Department of Technology - Continued

• Lease Revenue Debt Service Adjustment	-	-	-	-	1	-
Totals, Other Workload Budget Adjustments	\$136	\$28,367	-48.3	\$139	\$57,349	-50.3
Totals, Workload Budget Adjustments	\$136	\$28,367	-48.3	\$139	\$62,010	-45.3
Totals, Budget Adjustments	\$136	\$28,367	-48.3	\$139	\$62,010	-45.3

PROGRAM DESCRIPTIONS**6230 - DEPARTMENT OF TECHNOLOGY**

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

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

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

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

9900 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		2016-17*	2017-18*	2018-19*
	PROGRAM REQUIREMENTS			
6230	DEPARTMENT OF TECHNOLOGY			
	State Operations:			
0001	General Fund	\$4,623	\$4,765	\$4,768
0995	Reimbursements	-	10	10
9730	Technology Services Revolving Fund	315,670	348,019	389,651
9740	Central Service Cost Recovery Fund	3,491	3,594	3,597
	Totals, State Operations	\$323,784	\$356,388	\$398,026
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
9730	Technology Services Revolving Fund	\$18,225	\$20,477	\$20,495
	Totals, State Operations	\$18,225	\$20,477	\$20,495
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
9730	Technology Services Revolving Fund	-\$18,225	-\$20,477	-\$20,495
	Totals, State Operations	-\$18,225	-\$20,477	-\$20,495
	TOTALS, EXPENDITURES			
	State Operations	323,784	356,388	398,026
	Totals, Expenditures	\$323,784	\$356,388	\$398,026

* 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**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Baseline Positions	919.0	914.0	914.0	\$78,776	\$77,238	\$77,238
Budget Position Transparency	-	-48.3	-48.3	-	-2,020	1,403
Other Adjustments	-36.2	-	3.0	2,838	2,924	3,156
Net Totals, Salaries and Wages	882.8	865.7	868.7	\$81,614	\$78,142	\$81,797
Staff Benefits	-	-	-	37,745	40,586	40,821
Totals, Personal Services	882.8	865.7	868.7	\$119,359	\$118,728	\$122,618
OPERATING EXPENSES AND EQUIPMENT				\$204,425	\$237,660	\$275,408
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$323,784	\$356,388	\$398,026

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,623	\$4,629	\$4,768
Allocation for Employee Compensation	-	87	-
Allocation for Other Post-Employment Benefits	-	9	-
Allocation for Staff Benefits	-	4	-
Budget Position Transparency	-	-28	-
Expenditure by Category Redistribution	-	28	-
Section 3.60 Pension Contribution Adjustment	-	36	-
011 Budget Act appropriation (loan from General Fund to Technology Services Revolving Fund)	(1,365)	(-)	(-)
TOTALS, EXPENDITURES	\$4,623	\$4,765	\$4,768
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$10	\$10
TOTALS, EXPENDITURES	-	\$10	\$10
9730 Technology Services Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$338,640	\$316,746	\$386,642
Allocation for Employee Compensation	-	3,825	-
Allocation for Other Post-Employment Benefits	-	25	-
Allocation for Staff Benefits	-	154	-
Budget Position Transparency	-	-1,970	-
Data Center Capacity Baseline Budget Adjustment	-	-7,172	-
Expenditure by Category Redistribution	-	1,970	-
Provision 1 Augmentation for Microsoft Office 365 Procurement	-	30,200	-
Section 3.60 Pension Contribution Adjustment	-	1,233	-
003 Budget Act appropriation	3,004	3,008	3,009
Totals Available	\$341,644	\$348,019	\$389,651
Unexpended balance, estimated savings	-25,974	-	-
TOTALS, EXPENDITURES	\$315,670	\$348,019	\$389,651
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.

7502 Department of Technology - Continued

001 Budget Act appropriation	\$3,491	\$3,492	\$3,597
Allocation for Employee Compensation	-	67	-
Allocation for Other Post-Employment Benefits	-	7	-
Allocation for Staff Benefits	-	2	-
Budget Position Transparency	-	-22	-
Expenditure by Category Redistribution	-	22	-
Section 3.60 Pension Contribution Adjustment	-	26	-
TOTALS, EXPENDITURES	\$3,491	\$3,594	\$3,597
Total Expenditures, All Funds, (State Operations)	\$323,784	\$356,388	\$398,026

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	919.0	914.0	914.0	\$78,776	\$77,238	\$77,238
Budget Position Transparency	-	-48.3	-48.3	-	-2,020	1,403
Salary and Other Adjustments	-36.2	-	-2.0	2,838	2,924	2,724
Workload and Administrative Adjustments						
Information Security Program Improvement						
Sys Software Spec I (Tech)	-	-	1.0	-	-	77
Sys Software Spec II (Tech)	-	-	2.0	-	-	170
Sys Software Spec III (Tech)	-	-	2.0	-	-	185
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	5.0	\$-	\$-	\$432
Totals, Adjustments	-36.2	-48.3	-45.3	\$2,838	\$904	\$4,559
TOTALS, SALARIES AND WAGES	882.8	865.7	868.7	\$81,614	\$78,142	\$81,797

INFRASTRUCTURE OVERVIEW

The Department of Technology has six facilities statewide consisting of one headquarters building, two data centers, two leased office buildings, and one multi-functional storage location totaling approximately 300,000 square feet. These facilities support a department with statutory authority over state IT projects, statewide IT professional development, statewide security policies and procedures, centralized IT services, and telecommunication and IT procurements.

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY	2016-17*	2017-18*	2018-19*
9730 Technology Services Revolving Fund			
Prior Year Balances Available:			
Item 7502-301-9730, Budget Act of 2014	6,220	-	-
Totals Available	\$6,220	-	-
Unexpended balance, estimated savings	-6,220	-	-
TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (Capital Outlay)	\$0	\$0	\$0

* 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

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		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6270	Merit System Administration	57.8	58.6	63.6	\$10,567	\$12,119	\$12,793
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		57.8	58.6	63.6	\$10,567	\$12,119	\$12,793
FUNDING		2016-17*			2017-18*		
0001	General Fund			\$330		\$1,314	\$1,539
0995	Reimbursements			9,294		9,802	10,082
9740	Central Service Cost Recovery Fund			943		1,003	1,172
TOTALS, EXPENDITURES, ALL FUNDS		\$10,567			\$12,119		

LEGAL CITATIONS AND AUTHORITY

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

MAJOR PROGRAM CHANGES

- \$655,000 (\$223,000 General Fund) and 5 positions is included for the support of administrative services workload.

DETAILED BUDGET ADJUSTMENTS

		2017-18*			2018-19*		
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments							
Workload Budget Change Proposals							
• Administrative Services Workload		\$-	\$-	-	\$223	\$432	5.0
Totals, Workload Budget Change Proposals		\$-	\$-	-	\$223	\$432	5.0
Other Workload Budget Adjustments							
• Allocation for Other Post-Employment Benefits		2	19	-	2	19	-
• Expenditure by Category Redistribution		-	-86	-	-	-330	-
• Salary Adjustments		34	253	-	34	253	-
• Benefit Adjustments		12	93	-	13	100	-
• Retirement Rate Adjustments		13	96	-	13	96	-
• Budget Position Transparency		-	86	2.5	-	330	2.5
• Lease Revenue Debt Service Adjustment		-1	-10	-	-	-	-
Totals, Other Workload Budget Adjustments		\$60	\$451	2.5	\$62	\$468	2.5
Totals, Workload Budget Adjustments		\$60	\$451	2.5	\$285	\$900	7.5
Totals, Budget Adjustments		\$60	\$451	2.5	\$285	\$900	7.5

PROGRAM DESCRIPTIONS

6270 - MERIT OVERSIGHT

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

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

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

		2016-17*	2017-18*	2018-19*
	PROGRAM REQUIREMENTS			
6270	MERIT SYSTEM ADMINISTRATION			
	State Operations:			
0001	General Fund	\$330	\$1,314	\$1,539
0995	Reimbursements	9,294	9,802	10,082
9740	Central Service Cost Recovery Fund	943	1,003	1,172
	Totals, State Operations	\$10,567	\$12,119	\$12,793
	TOTALS, EXPENDITURES			
	State Operations	10,567	12,119	12,793
	Totals, Expenditures	\$10,567	\$12,119	\$12,793

EXPENDITURES BY CATEGORY

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
1 State Operations						
PERSONAL SERVICES						
Baseline Positions	56.1	56.1	56.1	\$5,389	\$5,362	\$5,362
Budget Position Transparency	-	2.5	2.5	-	86	330
Other Adjustments	1.7	-	5.0	361	287	611
Net Totals, Salaries and Wages	57.8	58.6	63.6	\$5,750	\$5,735	\$6,303
Staff Benefits	-	-	-	2,713	3,196	3,260
Totals, Personal Services	57.8	58.6	63.6	\$8,463	\$8,931	\$9,563
OPERATING EXPENSES AND EQUIPMENT				\$2,104	\$3,188	\$3,230
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$10,567	\$12,119	\$12,793

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,253	\$1,254	\$1,539
Allocation for Employee Compensation	-	34	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	12	-
Lease Revenue and Tenant Adjustments	-	-1	-
Section 3.60 Pension Contribution Adjustment	-	13	-
Totals Available	\$1,253	\$1,314	\$1,539
Unexpended balance, estimated savings	-923	-	-
TOTALS, EXPENDITURES	\$330	\$1,314	\$1,539
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,294	\$9,802	\$10,082
TOTALS, EXPENDITURES	\$9,294	\$9,802	\$10,082
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

001 Budget Act appropriation	\$945	\$955	\$1,172
Allocation for Employee Compensation	-	26	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	11	-
Totals Available	\$945	\$1,003	\$1,172
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$943	\$1,003	\$1,172
Total Expenditures, All Funds, (State Operations)	\$10,567	\$12,119	\$12,793

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	56.1	56.1	56.1	\$5,389	\$5,362	\$5,362
Budget Position Transparency	-	2.5	2.5	-	86	330
Salary and Other Adjustments	1.7	-	-	361	287	287
Workload and Administrative Adjustments						
Administrative Services Workload						
Assoc Pers Analyst	-	-	3.0	-	-	193
Bus Svc Officer I (Spec)	-	-	1.0	-	-	54
Staff Svcs Mgr I	-	-	1.0	-	-	77
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	5.0	\$-	\$-	\$324
Totals, Adjustments	1.7	2.5	7.5	\$361	\$373	\$941
TOTALS, SALARIES AND WAGES	57.8	58.6	63.6	\$5,750	\$5,735	\$6,303

* 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

The California Department of Tax and Fee Administration (CDTFA) was created by Chapter 16, Statutes of 2017 (AB 102), to assume most of the statutory duties formerly performed by the Board of Equalization (BOE). The 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 BOE.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6275	Administration of the California Department of Tax and Fee Administration	-	3,908.3	3,894.5	\$-	\$623,941	\$665,620
9900100	Administration	-	371.4	373.9	-	66,270	66,265
9900200	Administration - Distributed	-	-	-	-	-65,853	-65,848
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		-	4,279.7	4,268.4	\$-	\$624,358	\$666,037
FUNDING					2016-17*	2017-18*	2018-19*
0001	General Fund				\$-	\$331,749	\$354,117
0004	Breast Cancer Fund				-	659	610
0022	State Emergency Telephone Number Account				-	1,630	1,689
0061	Motor Vehicle Fuel Account, Transportation Tax Fund				-	28,959	33,090
0070	Occupational Lead Poisoning Prevention Account				-	877	878
0080	Childhood Lead Poisoning Prevention Fund				-	555	573
0230	Cigarette and Tobacco Products Surtax Fund				-	7,064	7,533
0320	Oil Spill Prevention and Administration Fund				-	589	369
0387	Integrated Waste Management Account, Integrated Waste Management Fund				-	582	613
0439	Underground Storage Tank Cleanup Fund				-	3,918	4,065
0465	Energy Resources Programs Account				-	330	386
0623	California Children and Families First Trust Fund				-	14,080	12,900
0890	Federal Trust Fund				-	245	261
0965	Timber Tax Fund				-	1,840	1,957
0995	Reimbursements				-	200,910	214,382
3015	Gas Consumption Surcharge Fund				-	939	1,136
3058	Water Rights Fund				-	498	510
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund				-	4,981	5,060
3067	Cigarette and Tobacco Products Compliance Fund				-	7,903	10,466
3212	Timber Regulation and Forest Restoration Fund				-	1,148	1,268
3251	Prepaid Mobile Telephony Services Surcharge Fund				-	1,172	1,593
3260	Regional Railroad Accident Preparedness and Immediate Response Fund				-	263	-
3270	Local Charges for Prepaid Mobile Telephony Service Fund				-	1,048	631
3288	Cannabis Control Fund				-	4,627	-
3301	Lead-Acid Battery Cleanup Fund				-	800	1,419
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund				-	960	1,301
3308	Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund				-	6,032	-
3314	California Cannabis Tax Fund				-	-	4,766
3319	Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD				-	-	4,464
TOTALS, EXPENDITURES, ALL FUNDS					\$-	\$624,358	\$666,037

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

* 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

Government Code Section 12803.2 and 15570; Revenue and Taxation Code Section 20.

PROGRAM AUTHORITY

6275075-Timber Tax Program:

Revenue & Taxation Code Sections 431-437, 38101-38908, and Public Resources Code, Section 4654.

6275100-Sales and Use Tax Program:

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

6275125-Hazardous Substances Tax Program:

Revenue & Taxation Code Sections 43001-43651, and Health & Safety Code Sections 25174-25174.11, 25205.1-25205.23, 25253.5, and 43011.3.

6275150-Alcoholic Beverage Tax Program:

California Constitution, Article XX, Section 22, Revenue & Taxation Code Sections 32001-32557, and Business and Professions Code Sections 23000-23673.

6275175-Tire Recycling Fee Program:

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

6275200-Cigarette and Tobacco Products Tax Program:

Constitution Article XIIB, Section 12, Part 13, Division 2, Revenue and Taxation Code Sections 30001-30483, Federal Laws relating to collection of state cigarette tax: (15 U.S.C.A., Chapter 10A, Sections 375-378; 63 Stat. 884, as amended by 67 Stat. 617, and 69 Stat. 627.), and Health and Safety Code Sections 104555-104558.

6275225-Cigarette and Tobacco Products Licensing Program:

Government Code Section 15618.5, Business and Professions Code, Division 8.5 and 8.6, Health and Safety Code Sections 14950 and 104557, Penal Code Section 830.11, Revenue and Taxation Code Sections 30019, 30140-30149, 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 60001-60708.

6275275-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code Sections 43001-43651; Health and Safety Code Sections 105185-105197; and California Code of Regulations Title 17, Chapter 11, Sections 38001-38005.

6275300-Integrated Waste Management Program:

Revenue and Taxation Code Sections 45001-45984, and Public Resource Code Sections 40000-48008.

6275325-Underground Storage Tank Fee Program:

Revenue and Taxation Code Sections 50101-50162, and Health and Safety Code Sections 25280-25299.99.

6275350-Oil Spill Prevention Program:

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

7600 California Department of Tax and Fee Administration - Continued

6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code Sections 40001-40216.

6275400-Annual Water Rights Fee Program:

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

6275425-Childhood Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code Sections 43001-43651, and Health & 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.

6275475-Fire Prevention Fee Program:

Public Resources Code Sections 4210-4214 and 4220-4228, and Revenue and Taxation Code Sections 55001-55381. Note: Statutory authority eliminated on July 25, 2017 by Chapter 135, Statutes of 2017 (AB 398).

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code Sections 41001-41176.

6275525-E-Waste Recycling Fee Program:

Health and Safety Code Sections 25214.9-25214.10, 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 4629.5 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 132, 685-685.4, 995.5, 1530, 1531, 1774-1780, 10089.44, 12976, and 12976.5.

6275600-Natural Gas Surcharge Program:

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

6275650-Prepaid Mobile Telephony Services Surcharge Program:

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

6275675-Regional Railroad Accident Preparedness and Immediate Response Program:

Government Code, Sections 8574.30-8574.48, and, Revenue and Taxation Code, Sections 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 26000-26211, Revenue and Taxation Code, Sections 34010-34021.5 and 55001-55381.

7600 California Department of Tax and Fee Administration - Continued**MAJOR PROGRAM CHANGES**

- Centralized Revenue Opportunity System- The Budget includes \$39.8 million General Fund and 6.2 positions for staffing, development, and vendor compensation during the implementation phase of the project.
- Cannabis Cash Collection- The Budget includes \$2.5 million from the Cannabis Tax Fund to support the statewide collection of cannabis-related taxes.

DETAILED BUDGET ADJUSTMENTS

	2017-18*			2018-19*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Centralized Revenue Opportunity System - Staffing, Development, and Vendor Compensation Costs	\$-	\$-	-	\$39,753	\$30,315	6.2
• Cannabis Cash Collection	-	-	-7.4	-45	2,544	-1.1
Totals, Workload Budget Change Proposals	\$-	\$-	-7.4	\$39,708	\$32,859	5.1
Other Workload Budget Adjustments						
• The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	313,726	285,511	4,518.3	298,291	271,428	4,477.9
• Allocation for Other Post-Employment Benefits	50	38	-	45	35	-
• Fire Fee Suspension (AB 398)	-	-7,492	-55.9	-	-7,459	-55.8
• Cigarette Licensing Program Fund Reallocation	-	-	-	-333	333	-
• The California Department of Tax and Fee Administration Funding Transfer to the Office of Tax Appeals (AB 102)	-1,790	-	-12.0	-3,580	-	-24.0
• Salary Adjustments	12,017	8,943	-	11,976	8,912	-
• Benefit Adjustments	4,745	3,512	-	5,009	3,710	-
• Retirement Rate Adjustments	3,001	2,097	-	3,001	2,097	-
• SWCAP	-	-	-	-	5	-
• Budget Position Transparency	-	-	-163.4	-	-	-134.8
• Miscellaneous Baseline Adjustments	-	-	-	-	-	-
Totals, Other Workload Budget Adjustments	\$331,749	\$292,609	4,287.0	\$314,409	\$279,061	4,263.3
Totals, Workload Budget Adjustments	\$331,749	\$292,609	4,279.6	\$354,117	\$311,920	4,268.4
Totals, Budget Adjustments	\$331,749	\$292,609	4,279.6	\$354,117	\$311,920	4,268.4

PROGRAM DESCRIPTIONS**6275025 - COUNTY ASSESSMENT STANDARDS PROGRAM**

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

* 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**6275075 - TIMBER TAX PROGRAM**

This program administers the timber yield tax by establishing the harvest value of timber and collecting a tax on the harvested timber.

6275100 - SALES AND USE TAX PROGRAM

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

6275125 - HAZARDOUS SUBSTANCES TAX PROGRAM

These programs provide revenue for the Hazardous Waste Control Account (HWCA) and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances (DTS) 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 DTS: Disposal Fee (HWCA), Generator Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Facility Fee (HWCA), and Environmental Fee (TSCA).

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, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that all cigarette and tobacco products tax revenues are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting errors in reporting, and promptly collecting amounts determined to be due and economically recoverable.

6275225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

This program provides revenue for the Cigarette and Tobacco Products Compliance Fund, which is used to implement, enforce, and administer the provisions of the California Cigarette and Tobacco Licensing Act. The purpose of the Act is to reduce tax evasion, smuggling, and counterfeiting of cigarette and tobacco products and stamps. It requires statewide licensing of all distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products.

6275250 - TRANSPORTATION FUND TAX PROGRAM

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

6275275 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Occupational Lead Poisoning Prevention Account in the General Fund. The funds are used to establish and maintain occupational health and disease prevention programs. Employers in specified Standard Industrial Classification codes 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

7600 California Department of Tax and Fee Administration - Continued

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 to the Department of Fish and Wildlife, which is deposited into the Oil Spill Prevention and Administration Fund. Fees are collected on all crude oil and petroleum products received in California refineries and marine terminals. The prevention and administration fees provide funding 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.

6275375 - ENERGY RESOURCES SURCHARGE PROGRAM

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

6275400 - ANNUAL WATER RIGHTS FEE PROGRAM

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

6275425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Childhood Lead Poisoning Prevention Fund. The fee funds the Childhood Lead Poisoning Prevention Program, administered by the California Department of Public Health (CDPH), Childhood Lead Poisoning Prevention Branch, which include services such as health care referrals, environmental assessments, and educational activities necessary to reduce a child's exposure to lead and the consequences of the exposure. The CDTFA administers the Childhood Lead Poisoning Prevention Fee on behalf of the CDPH. The CDTFA collects an annual fee from architectural coatings distributors, motor vehicle fuel distributors, and facilities currently reporting releases of lead into ambient air in California. The fee is determined by the CDPH based on the fee payers' market share responsibility for environmental lead contamination.

6275450 - MARINE INVASIVE SPECIES PROGRAM

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

6275475 - FIRE PREVENTION FEE PROGRAM

This program, which was terminated on July 25, 2017 pursuant to Chapter 135, Statutes of 2017 (AB 398), provided revenue for the State Responsibility Area Fire Prevention Fund. The revenue was generated by administering an annual fire prevention fee charged on each habitable structure within a State Responsibility Area. The revenues were used by the California Department of Forestry and Fire Protection for fire prevention activities that benefitted owners subject to the fee.

6275500 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

This program provides revenue for the State Emergency Telephone Number Account. Revenue generated by this program funds the State's "911" emergency telephone system by administering a surcharge on intrastate telephone and Voice over Internet Protocol (VoIP) communication services.

6275525 - E-WASTE RECYCLING FEE PROGRAM

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

6275550 - LUMBER FEE PROGRAM

7600 California Department of Tax and Fee Administration - Continued

This program collects a one percent assessment on purchases of lumber products and engineered wood products for use in California.

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 "foreign" insurers. The taxes collected are used to pay refunds or transferred to the General Fund. Beginning in 2017-18, the BOE contracts with the CDTFA to administer this program.

6275600 - NATURAL GAS SURCHARGE PROGRAM

This program provides revenue 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.

6275650 - PREPAID MOBILE TELEPHONY PROGRAM

Operative January 1, 2016 this program provides revenue to 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.

6275675 - REGIONAL RAILROAD ACCIDENT PREPAREDNESS AND IMMEDIATE RESPONSE PROGRAM

This program provides revenue to the Governor's Office of Emergency Services, to prepare for and provide immediate onsite response related to a large-scale release of hazardous materials from a rail car or a railroad accident involving a rail car. The revenues are deposited into the Regional Railroad Accident Preparedness and Immediate Response Fund. Fees are collected on the top 25 most hazardous material commodities transported by rail car within California. The fee provides funding to pay for the planning, developing, support, and maintenance of various aspects of regional, state, and local emergency response programs, teams, specialized equipment, supplies, and training to prepare for such an occurrence.

6275700 - LEAD-ACID BATTERY RECYCLING FEE PROGRAM

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

6275725 - CANNABIS TAXES PROGRAM

This program created two types of cannabis taxes, a cannabis excise tax and a cultivation tax. The program provides revenue for the California Cannabis Control Fund. The program objective is to establish a special trust fund solely to carry out the purpose of the Medicinal and Adult-Use Cannabis Regulation and Safety Act (MAUCRSA). The purpose of MAUCRSA 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.

9900 - ADMINISTRATION

The Administration 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 Board of Equalization.

DETAILED EXPENDITURES BY PROGRAM

		<u>2016-17*</u>	<u>2017-18*</u>	<u>2018-19*</u>
	PROGRAM REQUIREMENTS			
6275	ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION			
	State Operations:			

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7600 California Department of Tax and Fee Administration - Continued

0001	General Fund	\$-	\$331,749	\$354,117
0004	Breast Cancer Fund	-	659	610
0022	State Emergency Telephone Number Account	-	1,630	1,689
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	-	28,959	33,090
0070	Occupational Lead Poisoning Prevention Account	-	877	878
0080	Childhood Lead Poisoning Prevention Fund	-	555	573
0230	Cigarette and Tobacco Products Surtax Fund	-	7,064	7,533
0320	Oil Spill Prevention and Administration Fund	-	589	369
0387	Integrated Waste Management Account, Integrated Waste Management Fund	-	582	613
0439	Underground Storage Tank Cleanup Fund	-	3,918	4,065
0465	Energy Resources Programs Account	-	330	386
0623	California Children and Families First Trust Fund	-	14,080	12,900
0890	Federal Trust Fund	-	245	261
0965	Timber Tax Fund	-	1,840	1,957
0995	Reimbursements	-	200,493	213,965
3015	Gas Consumption Surcharge Fund	-	939	1,136
3058	Water Rights Fund	-	498	510
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	-	4,981	5,060
3067	Cigarette and Tobacco Products Compliance Fund	-	7,903	10,466
3212	Timber Regulation and Forest Restoration Fund	-	1,148	1,268
3251	Prepaid Mobile Telephony Services Surcharge Fund	-	1,172	1,593
3260	Regional Railroad Accident Preparedness and Immediate Response Fund	-	263	-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	1,048	631
3288	Cannabis Control Fund	-	4,627	-
3301	Lead-Acid Battery Cleanup Fund	-	800	1,419
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	960	1,301
3308	Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	6,032	-
3314	California Cannabis Tax Fund	-	-	4,766
3319	Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD	-	-	4,464
Totals, State Operations		\$-	\$623,941	\$665,620
SUBPROGRAM REQUIREMENTS				
6275025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$-	\$2,894	\$3,056
Totals, State Operations		\$-	\$2,894	\$3,056
SUBPROGRAM REQUIREMENTS				
6275050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$-	\$4,561	\$4,773
Totals, State Operations		\$-	\$4,561	\$4,773
SUBPROGRAM REQUIREMENTS				
6275075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	\$-	\$1,840	\$1,957
Totals, State Operations		\$-	\$1,840	\$1,957
SUBPROGRAM REQUIREMENTS				
6275100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$-	\$314,686	\$338,556
0995	Reimbursements	-	192,392	205,572

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7600 California Department of Tax and Fee Administration - Continued

Totals, State Operations		\$-	\$507,078	\$544,128
SUBPROGRAM REQUIREMENTS				
6275125	Hazardous Substances Tax Program			
State Operations:				
0995	Reimbursements	-	5,605	5,665
Totals, State Operations		\$-	\$5,605	\$5,665
SUBPROGRAM REQUIREMENTS				
6275150	Alcoholic Beverage Tax Program			
State Operations:				
0001	General Fund	\$-	\$3,143	\$3,368
Totals, State Operations		\$-	\$3,143	\$3,368
SUBPROGRAM REQUIREMENTS				
6275175	Tire Recycling Fee Program			
State Operations:				
0995	Reimbursements	-	1,978	2,020
Totals, State Operations		\$-	\$1,978	\$2,020
SUBPROGRAM REQUIREMENTS				
6275200	Cigarette and Tobacco Products Tax Program			
State Operations:				
0001	General Fund	\$-	\$3,963	\$4,024
0004	Breast Cancer Fund	-	598	610
0230	Cigarette and Tobacco Products Surtax Fund	-	6,317	7,533
0623	California Children and Families First Trust Fund	-	12,602	12,900
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	960	1,301
3308	Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	6,032	-
3319	Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD	-	-	4,464
Totals, State Operations		\$-	\$30,472	\$30,832
SUBPROGRAM REQUIREMENTS				
6275225	Cigarette and Tobacco Products Licensing Program			
State Operations:				
0001	General Fund	\$-	\$333	\$-
0004	Breast Cancer Fund	-	61	-
0230	Cigarette and Tobacco Products Surtax Fund	-	747	-
0623	California Children and Families First Trust Fund	-	1,478	-
3067	Cigarette and Tobacco Products Compliance Fund	-	7,903	10,466
Totals, State Operations		\$-	\$10,522	\$10,466
SUBPROGRAM REQUIREMENTS				
6275250	Transportation Fund Tax Program			
State Operations:				
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$-	\$28,959	\$33,090
0890	Federal Trust Fund	-	245	261
Totals, State Operations		\$-	\$29,204	\$33,351
SUBPROGRAM REQUIREMENTS				
6275275	Occupational Lead Poisoning Prevention Fee Program			
State Operations:				
0070	Occupational Lead Poisoning Prevention Account	\$-	\$877	\$878
Totals, State Operations		\$-	\$877	\$878
SUBPROGRAM REQUIREMENTS				
6275300	Integrated Waste Management Program			
State Operations:				
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$-	\$582	\$613
Totals, State Operations		\$-	\$582	\$613

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7600 California Department of Tax and Fee Administration - Continued

SUBPROGRAM REQUIREMENTS			
6275325	Underground Storage Tank Fee Program		
	State Operations:		
0439	Underground Storage Tank Cleanup Fund	\$-	\$3,918 \$4,073
	Totals, State Operations	\$-	\$3,918 \$4,073
SUBPROGRAM REQUIREMENTS			
6275350	Oil Spill Prevention Program		
	State Operations:		
0320	Oil Spill Prevention and Administration Fund	\$-	\$589 \$369
	Totals, State Operations	\$-	\$589 \$369
SUBPROGRAM REQUIREMENTS			
6275375	Energy Resources Surcharge Program		
	State Operations:		
0439	Underground Storage Tank Cleanup Fund	\$-	\$- -\$8
0465	Energy Resources Programs Account	-	330 386
	Totals, State Operations	\$-	\$330 \$378
SUBPROGRAM REQUIREMENTS			
6275400	Annual Water Rights Fee Program		
	State Operations:		
3058	Water Rights Fund	\$-	\$498 \$510
	Totals, State Operations	\$-	\$498 \$510
SUBPROGRAM REQUIREMENTS			
6275425	Childhood Lead Poisoning Prevention Fee Program		
	State Operations:		
0080	Childhood Lead Poisoning Prevention Fund	\$-	\$555 \$573
	Totals, State Operations	\$-	\$555 \$573
SUBPROGRAM REQUIREMENTS			
6275450	Marine Invasive Species Program		
	State Operations:		
0995	Reimbursements	-	518 526
	Totals, State Operations	\$-	\$518 \$526
SUBPROGRAM REQUIREMENTS			
6275500	Emergency Telephone Users Surcharge Program		
	State Operations:		
0022	State Emergency Telephone Number Account	\$-	\$1,630 \$1,689
	Totals, State Operations	\$-	\$1,630 \$1,689
SUBPROGRAM REQUIREMENTS			
6275525	E-Waste Recycling Fee Program		
	State Operations:		
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$-	\$4,981 \$5,060
	Totals, State Operations	\$-	\$4,981 \$5,060
SUBPROGRAM REQUIREMENTS			
6275550	Lumber Fee Program		
	State Operations:		
3212	Timber Regulation and Forest Restoration Fund	\$-	\$1,148 \$1,268
	Totals, State Operations	\$-	\$1,148 \$1,268
SUBPROGRAM REQUIREMENTS			
6275575	Insurance Tax Program		
	State Operations:		
0001	General Fund	\$-	\$340 \$340
	Totals, State Operations	\$-	\$340 \$340
SUBPROGRAM REQUIREMENTS			

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7600 California Department of Tax and Fee Administration - Continued

6275600	Natural Gas Surcharge Program			
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$-	\$939	\$1,136
	Totals, State Operations	<u>\$-</u>	<u>\$939</u>	<u>\$1,136</u>
	SUBPROGRAM REQUIREMENTS			
6275625	Appeals from Other Governmental Programs			
	State Operations:			
0001	General Fund	\$-	\$1,829	\$-
	Totals, State Operations	<u>\$-</u>	<u>\$1,829</u>	<u>\$-</u>
	SUBPROGRAM REQUIREMENTS			
6275650	Prepaid Mobile Telephony Program			
	State Operations:			
3251	Prepaid Mobile Telephony Services Surcharge Fund	\$-	\$1,172	\$1,593
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	1,048	631
	Totals, State Operations	<u>\$-</u>	<u>\$2,220</u>	<u>\$2,224</u>
	SUBPROGRAM REQUIREMENTS			
6275675	Regional Railroad Accident Preparedness and Immediate Response Program			
	State Operations:			
3260	Regional Railroad Accident Preparedness and Immediate Response Fund	\$-	\$263	\$-
	Totals, State Operations	<u>\$-</u>	<u>\$263</u>	<u>\$-</u>
	SUBPROGRAM REQUIREMENTS			
6275700	Lead-Acid Battery Cleanup Fee Program			
	State Operations:			
3301	Lead-Acid Battery Cleanup Fund	\$-	\$800	\$1,419
	Totals, State Operations	<u>\$-</u>	<u>\$800</u>	<u>\$1,419</u>
	SUBPROGRAM REQUIREMENTS			
6275725	Cannabis Taxes Program			
	State Operations:			
0995	Reimbursements	-	-	182
3288	Cannabis Control Fund	-	4,627	-
3314	California Cannabis Tax Fund	-	-	4,766
	Totals, State Operations	<u>\$-</u>	<u>\$4,627</u>	<u>\$4,948</u>
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0995	Reimbursements	-	417	417
	Totals, State Operations	<u>\$-</u>	<u>\$417</u>	<u>\$417</u>
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$-	\$65,853	\$65,848
0995	Reimbursements	-	417	417
	Totals, State Operations	<u>\$-</u>	<u>\$66,270</u>	<u>\$66,265</u>
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	\$-	-\$65,853	-\$65,848
	Totals, State Operations	<u>\$-</u>	<u>-\$65,853</u>	<u>-\$65,848</u>
	TOTALS, EXPENDITURES			
	State Operations	-	624,358	666,037
	Totals, Expenditures	<u>\$-</u>	<u>\$624,358</u>	<u>\$666,037</u>

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7600 California Department of Tax and Fee Administration - Continued**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Budget Position Transparency	-	-163.4	-134.8	-	-	-
Other Adjustments	-	4,443.1	4,403.2	-	313,013	307,119
Net Totals, Salaries and Wages	-	4,279.7	4,268.4	\$-	\$313,013	\$307,119
Staff Benefits	-	-	-	-	165,595	163,999
Totals, Personal Services	-	4,279.7	4,268.4	\$-	\$478,608	\$471,118
OPERATING EXPENSES AND EQUIPMENT				\$-	\$145,750	\$194,919
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$-	\$624,358	\$666,037

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$354,117
Allocation for Employee Compensation	-	12,017	-
Allocation for Other Post-Employment Benefits	-	50	-
Allocation for Staff Benefits	-	4,745	-
Section 3.60 Pension Contribution Adjustment	-	3,001	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	313,726	-
The California Department of Tax and Fee Administration Funding Transfer to the Office of Tax Appeals (AB 102)	-	-1,790	-
TOTALS, EXPENDITURES	-	\$331,749	\$354,117
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$610
Allocation for Employee Compensation	-	9	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	2	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	645	-
TOTALS, EXPENDITURES	-	\$659	\$610
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,689
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,630	-
TOTALS, EXPENDITURES	-	\$1,630	\$1,689
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$33,090
Allocation for Employee Compensation	-	927	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	365	-
Section 3.60 Pension Contribution Adjustment	-	225	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	27,438	-

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7600 California Department of Tax and Fee Administration - Continued

TOTALS, EXPENDITURES	-	\$28,959	\$33,090
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$878
Allocation for Employee Compensation	-	38	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	9	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	815	-
TOTALS, EXPENDITURES	-	\$877	\$878
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$573
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	555	-
TOTALS, EXPENDITURES	-	\$555	\$573
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$7,533
Allocation for Employee Compensation	-	92	-
Allocation for Staff Benefits	-	36	-
Section 3.60 Pension Contribution Adjustment	-	22	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	6,914	-
TOTALS, EXPENDITURES	-	\$7,064	\$7,533
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$369
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	589	-
TOTALS, EXPENDITURES	-	\$589	\$369
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$613
Allocation for Employee Compensation	-	18	-
Allocation for Staff Benefits	-	7	-
Section 3.60 Pension Contribution Adjustment	-	4	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	553	-
TOTALS, EXPENDITURES	-	\$582	\$613
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$4,065
Allocation for Employee Compensation	-	234	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	91	-
Section 3.60 Pension Contribution Adjustment	-	57	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	3,534	-
TOTALS, EXPENDITURES	-	\$3,918	\$4,065
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$386
Allocation for Employee Compensation	-	8	-

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7600 California Department of Tax and Fee Administration - Continued

Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	2	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	317	-
TOTALS, EXPENDITURES	-	\$330	\$386

0623 California Children and Families First Trust Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$12,900
Allocation for Employee Compensation	-	183	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	72	-
Section 3.60 Pension Contribution Adjustment	-	45	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	13,779	-
TOTALS, EXPENDITURES	-	\$14,080	\$12,900

0890 Federal Trust Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$261
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	245	-
TOTALS, EXPENDITURES	-	\$245	\$261

0965 Timber Tax Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$1,957
Allocation for Employee Compensation	-	61	-
Allocation for Staff Benefits	-	24	-
Section 3.60 Pension Contribution Adjustment	-	15	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,740	-
TOTALS, EXPENDITURES	-	\$1,840	\$1,957

0995 Reimbursements

APPROPRIATIONS

Reimbursements	-	\$200,910	\$214,382
TOTALS, EXPENDITURES	-	\$200,910	\$214,382

3015 Gas Consumption Surcharge Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$1,136
Allocation for Employee Compensation	-	19	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	5	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	907	-
TOTALS, EXPENDITURES	-	\$939	\$1,136

3058 Water Rights Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$510
Allocation for Employee Compensation	-	17	-
Allocation for Staff Benefits	-	7	-
Section 3.60 Pension Contribution Adjustment	-	4	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	470	-
TOTALS, EXPENDITURES	-	\$498	\$510

3063 State Responsibility Area Fire Prevention Fund

APPROPRIATIONS

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7600 California Department of Tax and Fee Administration - Continued

Fire Fee Suspension (AB 398)	-	-\$7,492	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	7,492	-
TOTALS, EXPENDITURES	-	-	-
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$5,060
Allocation for Employee Compensation	-	143	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	56	-
Section 3.60 Pension Contribution Adjustment	-	35	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	4,746	-
TOTALS, EXPENDITURES	-	\$4,981	\$5,060
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$10,466
Allocation for Employee Compensation	-	388	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	153	-
Section 3.60 Pension Contribution Adjustment	-	94	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	7,266	-
TOTALS, EXPENDITURES	-	\$7,903	\$10,466
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,268
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,148	-
TOTALS, EXPENDITURES	-	\$1,148	\$1,268
3251 Prepaid Mobile Telephony Services Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,593
Allocation for Employee Compensation	-	55	-
Allocation for Staff Benefits	-	22	-
Section 3.60 Pension Contribution Adjustment	-	13	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,082	-
TOTALS, EXPENDITURES	-	\$1,172	\$1,593
3260 Regional Railroad Accident Preparedness and Immediate Response Fund			
APPROPRIATIONS			
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	\$263	-
TOTALS, EXPENDITURES	-	\$263	-
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$631
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,048	-
TOTALS, EXPENDITURES	-	\$1,048	\$631
3288 Cannabis Control Fund			
APPROPRIATIONS			
Allocation for Employee Compensation	-	\$4	-
Allocation for Staff Benefits	-	2	-

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7600 California Department of Tax and Fee Administration - Continued

Section 3.60 Pension Contribution Adjustment	-	1	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	4,620	-
TOTALS, EXPENDITURES	-	\$4,627	-
3301 Lead-Acid Battery Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,419
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	2	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	784	-
TOTALS, EXPENDITURES	-	\$800	\$1,419
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	-	-	\$1,301
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	960	-
TOTALS, EXPENDITURES	-	\$960	\$1,301
3308 Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Allocation for Employee Compensation	-	\$100	-
Allocation for Staff Benefits	-	39	-
Section 3.60 Pension Contribution Adjustment	-	24	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	5,869	-
TOTALS, EXPENDITURES	-	\$6,032	-
3314 California Cannabis Tax Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	-	\$4,766
TOTALS, EXPENDITURES	-	-	\$4,766
3319 Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(e)(2) and (f)	-	-	\$4,464
TOTALS, EXPENDITURES	-	-	\$4,464
Total Expenditures, All Funds, (State Operations)	\$0	\$624,358	\$666,037

FUND CONDITION STATEMENTS

	2016-17*	2017-18*	2018-19*
0965 Timber Tax Fund^N			
BEGINNING BALANCE	\$2,253	\$2,354	\$2,077
Prior Year Adjustments	1,045	-	-
Adjusted Beginning Balance	\$3,298	\$2,354	\$2,077
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	7,665	8,710	8,710
Total Revenues, Transfers, and Other Adjustments	\$7,665	\$8,710	\$8,710
Total Resources	\$10,963	\$11,064	\$10,787
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	1,479	-	-

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7600 California Department of Tax and Fee Administration - Continued

7600 California Department of Tax and Fee Administration (State Operations)	-	1,840	1,957
8880 Financial Information System for California (State Operations)	3	4	-
9350 Shared Revenues (Local Assistance)	6,882	6,882	6,882
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	245	261	431
Total Expenditures and Expenditure Adjustments	<u>\$8,609</u>	<u>\$8,987</u>	<u>\$9,270</u>
FUND BALANCE	<u>\$2,354</u>	<u>\$2,077</u>	<u>\$1,517</u>
Reserve for economic uncertainties	2,354	2,077	1,517
3067 Cigarette and Tobacco Products Compliance Fund ^s			
BEGINNING BALANCE	\$8,481	\$10,644	\$11,613
Prior Year Adjustments	44	-	-
Adjusted Beginning Balance	<u>\$8,525</u>	<u>\$10,644</u>	<u>\$11,613</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	9,472	9,160	9,160
4171100 Cost Recoveries - Other	5	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	16	15	15
Total Revenues, Transfers, and Other Adjustments	<u>\$9,493</u>	<u>\$9,178</u>	<u>\$9,178</u>
Total Resources	<u>\$18,018</u>	<u>\$19,822</u>	<u>\$20,791</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	7,125	-	-
7600 California Department of Tax and Fee Administration (State Operations)	-	7,903	10,466
8880 Financial Information System for California (State Operations)	3	10	1
9892 Supplemental Pension Payments (State Operations)	-	-	97
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	246	296	1,327
Total Expenditures and Expenditure Adjustments	<u>\$7,374</u>	<u>\$8,209</u>	<u>\$11,891</u>
FUND BALANCE	<u>\$10,644</u>	<u>\$11,613</u>	<u>\$8,900</u>
Reserve for economic uncertainties	10,644	11,613	8,900
3251 Prepaid Mobile Telephony Services Surcharge Fund ^s			
BEGINNING BALANCE	\$77	\$50	-
Prior Year Adjustments	-28	-	-
Adjusted Beginning Balance	<u>\$49</u>	<u>\$50</u>	<u>-</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	37,188	25,362	\$25,362
Transfers and Other Adjustments			
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	-9,161	-6,087	-6,087
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS 911 Account (3266) per Revenue and Taxation Code Section 42023(a)	-2,373	-1,628	-1,591
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS PUC Account (3265) per Revenue and Taxation Code Section 42023(a)	-23,562	-16,049	-15,690
Total Revenues, Transfers, and Other Adjustments	<u>\$2,092</u>	<u>\$1,598</u>	<u>\$1,994</u>
Total Resources	<u>\$2,141</u>	<u>\$1,648</u>	<u>\$1,994</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	2,088	-	-
7600 California Department of Tax and Fee Administration (State Operations)	-	1,172	1,593
8880 Financial Information System for California (State Operations)	3	4	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	472	401
Total Expenditures and Expenditure Adjustments	<u>\$2,091</u>	<u>\$1,648</u>	<u>\$1,994</u>
FUND BALANCE	<u>\$50</u>	<u>-</u>	<u>-</u>

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7600 California Department of Tax and Fee Administration - Continued

Reserve for economic uncertainties	50	-	-
3270 Local Charges for Prepaid Mobile Telephony Service Fund ^S			
BEGINNING BALANCE	-	-	-
Prior Year Adjustments	\$462	-	-
Adjusted Beginning Balance	\$462	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	9,161	\$6,087	\$6,087
Total Revenues, Transfers, and Other Adjustments	\$9,161	\$6,087	\$6,087
Total Resources	\$9,623	\$6,087	\$6,087
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	715	-	-
7600 California Department of Tax and Fee Administration (State Operations)	-	1,048	631
8880 Financial Information System for California (State Operations)	4	-	-
9350 Shared Revenues (Local Assistance)	8,904	4,386	5,117
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	653	339
Total Expenditures and Expenditure Adjustments	\$9,623	\$6,087	\$6,087
FUND BALANCE	-	-	-
3314 California Cannabis Tax Fund ^S			
BEGINNING BALANCE	-	-	185,064
Adjusted Beginning Balance	-	-	\$185,064
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110300 Cannabis Excise and Cultivation Tax	-	185,064	630,358
Transfers and Other Adjustments			
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Control Fund (3288)	-	-	-134,730
Total Revenues, Transfers, and Other Adjustments	-	\$185,064	\$495,628
Total Resources	-	\$185,064	\$680,692
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0509 Governor's Office of Business and Economic Development (GO-Biz) (State Operations)	-	-	400
0509 Governor's Office of Business and Economic Development (GO-Biz) (Local Assistance)	-	-	9,600
1111 Department of Consumer Affairs Regulatory Boards, Bureaus, Divisions (State Operations)	-	-	10,000
2720 Department of the California Highway Patrol (State Operations)	-	-	3,000
3600 Department of Fish and Wildlife (State Operations)	-	-	8,842
3930 Department of Pesticide Regulation (State Operations)	-	-	1,273
3930 Department of Pesticide Regulation (Local Assistance)	-	-	1,000
3940 State Water Resources Control Board (State Operations)	-	-	7,577
6440 University of California (State Operations)	-	-	2,000
7100 Employment Development Department (State Operations)	-	-	3,707
7600 California Department of Tax and Fee Administration (State Operations)	-	-	4,766
8860 Department of Finance (State Operations)	-	-	440
Total Expenditures and Expenditure Adjustments	-	-	\$52,605
FUND BALANCE	-	\$185,064	\$628,087
Reserve for economic uncertainties	-	185,064	628,087
3319 Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD ^S			
BEGINNING BALANCE	-	-	-

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7600 California Department of Tax and Fee Administration - Continued

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)	-	-	6,000
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Total Revenues, Transfers, and Other Adjustments	-	-	\$6,000
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Total Resources	-	-	\$6,000
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EXPENDITURE AND EXPENDITURE ADJUSTMENTS

Expenditures:

7600 California Department of Tax and Fee Administration (State Operations)	-	-	4,464
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Total Expenditures and Expenditure Adjustments	-	-	\$4,464
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FUND BALANCE	-	-	\$1,536
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Reserve for economic uncertainties	-	-	1,536
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CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	-	-	-	\$-	\$-	\$-
Budget Position Transparency	-	-163.4	-134.8	-	-	-
Salary and Other Adjustments	-	4,450.4	4,398.1	-	313,441	300,082
Workload and Administrative Adjustments						
Cannabis Cash Collection						
Assoc Accounting Analyst	-	-	0.5	-	-	34
Bus Taxes Administrator I	-	-	1.0	-	-	79
Bus Taxes Compliance Spec (Limited Term 06-30-2018)	-	-1.1	-0.5	-	-70	-50
Bus Taxes Rep (Limited Term 09-30-2018)	-	-2.3	-1.5	-	-111	-73
Bus Taxes Spec I (Limited Term 12-31-2017)	-	-0.8	2.5	-	-60	205
C.E.A. (Limited Term 12-31-2018)	-	-	-0.5	-	-	-49
Overtime	-	-	-	-	-21	27
Tax Counsel IV (Limited Term 10-31-2019)	-	-	0.5	-	-	67
Tax Techn II (Limited Term 09-30-2018)	-	-0.8	-0.3	-	-28	-9
Tax Techn III	-	-0.4	-1.5	-	-16	-74
Temporary Help	-	-2.1	-1.4	-	-122	-76
Centralized Revenue Opportunity System - Staffing, Development, and Vendor Compensation Costs						
	-	-	-	-	-	-
Assoc Tax Auditor	-	-	-	-	-	-73
Bus Taxes Administrator II	-	-	-	-	-	-91
	-	-	-	-	-	-
Bus Taxes Spec I	-	-	-	-	-	328
Bus Taxes Spec II	-	-	-	-	-	266
Dp Mgr III	-	-	-	-	-	105
Office Techn (Typing)	-	-	-	-	-	40
Overtime	-	-	-	-	-	4,418
Sr Info Sys Analyst (Spec)	-	-	-	-	-	252
Sr Info Sys Analyst (Supvr)	-	-	-	-	-	91
Staff Info Sys Analyst (Spec)	-	-	-	-	-	230
Staff Svcs Mgr III	-	-	-	-	-	97
Sys Software Spec II (Tech)	-	-	-	-	-	672
Tax Auditor	-	-	-	-	-	-112
Temporary Help	-	-	6.2	-	-	421

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7600 California Department of Tax and Fee Administration - Continued

Various	-	-	-	-	-	312
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-7.3	5.1	\$-	-\$428	\$7,037
Totals, Adjustments	-	4,279.7	4,268.4	\$-	\$313,013	\$307,119
TOTALS, SALARIES AND WAGES	-	4,279.7	4,268.4	\$-	\$313,013	\$307,119

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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.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6280	Tax Programs	5,404.8	5,145.3	5,189.7	\$737,642	\$761,914	\$769,045
6285	Political Reform Audit	14.2	13.0	13.0	1,767	1,932	-
6290	Department of Motor Vehicles Collections Program	64.9	81.1	81.1	7,724	9,079	9,102
6295	Court Collection Program	101.0	111.2	112.2	11,543	13,057	13,009
6300	Legal Services Program	-	-	-	1,311	2,489	2,489
6305	Contract Work	59.0	62.2	62.2	8,499	11,296	11,303
9900100	Administration	262.3	284.6	284.6	27,515	28,506	28,506
9900200	Administration - Distributed	-	-	-	-27,515	-28,506	-28,506
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		5,906.2	5,697.4	5,742.8	\$768,486	\$799,767	\$804,948
FUNDING					2016-17*	2017-18*	2018-19*
0001	General Fund				\$738,693	\$766,052	\$771,221
0044	Motor Vehicle Account, State Transportation Fund				2,684	3,150	3,155
0064	Motor Vehicle License Fee Account, Transportation Tax Fund				5,040	5,929	5,947
0122	Emergency Food Assistance Program Fund				6	6	6
0200	Fish and Game Preservation Fund				6	13	13
0242	Court Collection Account				11,543	13,057	13,009
0803	State Childrens Trust Fund				3	6	6
0823	California Alzheimers Disease and Related Disorders Research Fund				6	11	11
0886	California Seniors Special Fund				1	4	4
0942	Special Deposit Fund				27	150	150
0945	California Breast Cancer Research Fund				4	7	7
0974	California Peace Officer Memorial Foundation Fund				2	5	5
0979	California Firefighters Memorial Fund				2	7	7
0995	Reimbursements				10,430	11,296	11,303
8047	California Sea Otter Fund				5	6	6
8054	California Cancer Research Fund				5	6	6
8069	Child Victims of Human Trafficking Fund				1	-	-
8075	School Supplies for Homeless Children Fund				6	6	6
8076	State Parks Protection Fund				9	14	14
8077	California YMCA Youth and Government Voluntary Tax Contribution Fund				-	-	6
8085	Keep Arts in Schools Fund				4	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund				4	6	6
8092	Habitat for Humanity Voluntary Tax Contribution Fund				-	-	6
8093	California Sexual Violence Victim Services Fund				1	-	-
8097	Prevention of Animal Homelessness and Cruelty Fund				4	6	6
8103	Type 1 Diabetes Research Fund				-	6	6
8104	California Domestic Violence Victims Fund				-	6	6
8105	Revive the Salton Sea Fund				-	6	6
8106	Special Olympics Fund				-	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund				-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund				-	-	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund				-	-	6
TOTALS, EXPENDITURES, ALL FUNDS					\$768,486	\$799,767	\$804,948

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7730 Franchise Tax Board - Continued**LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

Government Code Section 15700.

PROGRAM AUTHORITY

6280-Tax Programs:

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

6285-Political Reform Audit:

Government Code Sections 90000-90007.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code Sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code Sections 19280-19283.

MAJOR PROGRAM CHANGES

- **Earned Income Tax Credit and Voluntary Income Tax Assistance**—The Budget includes \$5 million for Earned Income Tax Credit outreach and \$4.9 million for the Voluntary Tax Assistance Program. Also included is \$100,000 to study the effectiveness of Earned Income Tax Assistance outreach efforts.
- **Audit Staffing Increase**—The Budget includes \$7.8 million General Fund to allow the FTB to fill vacant audit positions in the Audit Division.
- **Information Technology Security Enhancements**—The Budget includes \$4.9 million General Fund and 23 positions to allow the FTB to enhance its information technology security systems and procedures.
- **Enterprise Data to Revenue Project**—The Budget includes \$2.5 million General Fund to convert to permanent status 20 limited term positions that provide ongoing maintenance and operations service for the Enterprise Data to Revenue project.

DETAILED BUDGET ADJUSTMENTS

	2017-18*			2018-19*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Earned Income Tax Credit Outreach	\$-	\$-	-	\$10,000	\$-	-
• Audit Staffing Increase	-	-	-	7,751	-	-
• Information Technology Security Enhancements	-	-	-	4,860	135	23.0
• Enterprise Data to Revenue Project - Conversion of Limited-Term Positions to Permanent	-	-	-	2,511	-	20.0
• Information Technology Classification Consolidation	-	-	-	1,757	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$26,879	\$135	43.0
Other Workload Budget Adjustments						
• EITC Expansion	9,707	-	61.4	9,639	-	82.0
• Allocation for Other Post-Employment Benefits	163	-	-	162	-	-
• Voluntary Tax Contribution Fund Adjustments	-	-6	-	-	24	-
• Political Reform Audit	1,765	-	-	-	-	-

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7730 Franchise Tax Board - Continued

• Salary Adjustments	21,682	730	-	21,580	727	-
• Benefit Adjustments	8,714	293	-	9,328	316	-
• Retirement Rate Adjustments	6,365	210	-	6,349	210	-
• Budget Position Transparency	-	-	-560.7	-	-	-558.9
• Miscellaneous Baseline Adjustments	-	-	1.5	-	-	1.5
Totals, Other Workload Budget Adjustments	\$48,396	\$1,227	-497.8	\$47,058	\$1,277	-475.4
Totals, Workload Budget Adjustments	\$48,396	\$1,227	-497.8	\$73,937	\$1,412	-432.4
Totals, Budget Adjustments	\$48,396	\$1,227	-497.8	\$73,937	\$1,412	-432.4

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 statement reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission, and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts randomly selected field audits of committees supporting and opposing political candidates and statewide measures, as well as any state or county central committee or independent committee that spends \$10,000 or more.

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 the support of Franchise Tax Board functions.

6305 - CONTRACT WORK

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

9900100 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		<u>2016-17*</u>	<u>2017-18*</u>	<u>2018-19*</u>
	PROGRAM REQUIREMENTS			
6280	TAX PROGRAMS			
	State Operations:			

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7730 Franchise Tax Board - Continued

0001	General Fund	\$737,546	\$761,631	\$768,732
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	6	13	13
0803	State Childrens Trust Fund	3	6	6
0823	California Alzheimers Disease and Related Disorders Research Fund	6	11	11
0886	California Seniors Special Fund	1	4	4
0942	Special Deposit Fund	27	150	150
0945	California Breast Cancer Research Fund	4	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	2	7	7
8047	California Sea Otter Fund	5	6	6
8054	California Cancer Research Fund	5	6	6
8069	Child Victims of Human Trafficking Fund	1	-	-
8075	School Supplies for Homeless Children Fund	6	6	6
8076	State Parks Protection Fund	9	14	14
8077	California YMCA Youth and Government Voluntary Tax Contribution Fund	-	-	6
8085	Keep Arts in Schools Fund	4	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	4	6	6
8092	Habitat for Humanity Voluntary Tax Contribution Fund	-	-	6
8093	California Sexual Violence Victim Services Fund	1	-	-
8097	Prevention of Animal Homelessness and Cruelty Fund	4	6	6
8103	Type 1 Diabetes Research Fund	-	6	6
8104	California Domestic Violence Victims Fund	-	6	6
8105	Revive the Salton Sea Fund	-	6	6
8106	Special Olympics Fund	-	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	-	-	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	-	-	6
Totals, State Operations		\$737,642	\$761,914	\$769,045

SUBPROGRAM REQUIREMENTS**6280010 Personal Income Tax****State Operations:**

0001	General Fund	\$482,293	\$485,531	\$481,557
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	6	13	13
0803	State Childrens Trust Fund	3	6	6
0823	California Alzheimers Disease and Related Disorders Research Fund	6	11	11
0886	California Seniors Special Fund	1	4	4
0942	Special Deposit Fund	27	150	150
0945	California Breast Cancer Research Fund	4	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	2	7	7
8047	California Sea Otter Fund	5	6	6
8054	California Cancer Research Fund	5	6	6
8069	Child Victims of Human Trafficking Fund	1	-	-
8075	School Supplies for Homeless Children Fund	6	6	6
8076	State Parks Protection Fund	9	14	14
8077	California YMCA Youth and Government Voluntary Tax Contribution Fund	-	-	6
8085	Keep Arts in Schools Fund	4	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	4	6	6
8092	Habitat for Humanity Voluntary Tax Contribution Fund	-	-	6
8093	California Sexual Violence Victim Services Fund	1	-	-

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7730 Franchise Tax Board - Continued

8097	Prevention of Animal Homelessness and Cruelty Fund	4	6	6
8103	Type 1 Diabetes Research Fund	-	6	6
8104	California Domestic Violence Victims Fund	-	6	6
8105	Revive the Salton Sea Fund	-	6	6
8106	Special Olympics Fund	-	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	-	-	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	-	-	6
	Totals, State Operations	\$482,389	\$485,814	\$481,870
	SUBPROGRAM REQUIREMENTS			
6280019	Corporation Tax			
	State Operations:			
0001	General Fund	\$247,868	\$258,011	\$261,246
	Totals, State Operations	\$247,868	\$258,011	\$261,246
	SUBPROGRAM REQUIREMENTS			
6280025	Earned Income Tax Credit			
	State Operations:			
0001	General Fund	\$7,331	\$18,033	\$25,873
	Totals, State Operations	\$7,331	\$18,033	\$25,873
	SUBPROGRAM REQUIREMENTS			
6280028	Non-Admitted Insurance Tax			
	State Operations:			
0001	General Fund	\$54	\$56	\$56
	Totals, State Operations	\$54	\$56	\$56
	PROGRAM REQUIREMENTS			
6285	POLITICAL REFORM AUDIT			
	State Operations:			
0001	General Fund	\$1,767	\$1,932	\$-
	Totals, State Operations	\$1,767	\$1,932	\$-
	PROGRAM REQUIREMENTS			
6290	DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM			
	State Operations:			
0044	Motor Vehicle Account, State Transportation Fund	\$2,684	\$3,150	\$3,155
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	5,040	5,929	5,947
	Totals, State Operations	\$7,724	\$9,079	\$9,102
	PROGRAM REQUIREMENTS			
6295	COURT COLLECTION PROGRAM			
	State Operations:			
0242	Court Collection Account	11,543	13,057	13,009
	Totals, State Operations	\$11,543	\$13,057	\$13,009
	PROGRAM REQUIREMENTS			
6300	LEGAL SERVICES PROGRAM			
	State Operations:			
0001	General Fund	\$1,311	\$2,489	\$2,489
	Totals, State Operations	\$1,311	\$2,489	\$2,489
	PROGRAM REQUIREMENTS			
6305	CONTRACT WORK			
	State Operations:			
0001	General Fund	-\$1,931	\$-	\$-
0995	Reimbursements	10,430	11,296	11,303
	Totals, State Operations	\$8,499	\$11,296	\$11,303

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7730 Franchise Tax Board - Continued

SUBPROGRAM REQUIREMENTS				
9900100	Administration			
	State Operations:			
0001	General Fund	\$27,515	\$28,506	\$28,506
	Totals, State Operations	\$27,515	\$28,506	\$28,506
SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$27,515	-\$28,506	-\$28,506
	Totals, State Operations	-\$27,515	-\$28,506	-\$28,506
TOTALS, EXPENDITURES				
	State Operations	768,486	799,767	804,948
	Totals, Expenditures	\$768,486	\$799,767	\$804,948

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Baseline Positions	6,167.1	6,195.2	6,175.2	\$399,808	\$382,898	\$381,115
Budget Position Transparency	-	-560.7	-558.9	-	-	-
Other Adjustments	-260.9	62.9	126.5	-14,953	26,399	36,808
Net Totals, Salaries and Wages	5,906.2	5,697.4	5,742.8	\$384,855	\$409,297	\$417,923
Staff Benefits	-	-	-	190,743	211,213	215,382
Totals, Personal Services	5,906.2	5,697.4	5,742.8	\$575,598	\$620,510	\$633,305
OPERATING EXPENSES AND EQUIPMENT				\$192,730	\$178,594	\$170,980
SPECIAL ITEMS OF EXPENSES				842	663	663
UNCLASSIFIED EXPENDITURES				-684	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$768,486	\$799,767	\$804,948

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$750,035	-	\$770,817
001 Budget Act appropriation as amended by Chapter 54, Statutes of 2017	-	717,252	-
Allocation for Employee Compensation	-	21,682	-
Allocation for Other Post-Employment Benefits	-	163	-
Allocation for Staff Benefits	-	8,714	-
EITC Expansion	-	9,707	-
Political Reform Audit	-	1,765	-
Section 3.60 Pension Contribution Adjustment	-	6,365	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)	404	404	404
Totals Available	\$750,439	\$766,052	\$771,221
Unexpended balance, estimated savings	-11,746	-	-
TOTALS, EXPENDITURES	\$738,693	\$766,052	\$771,221
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			

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7730 Franchise Tax Board - Continued

001 Budget Act appropriation	\$3,089	\$3,017	\$3,155
Allocation for Employee Compensation	-	80	-
Allocation for Staff Benefits	-	32	-
Section 3.60 Pension Contribution Adjustment	-	21	-
Totals Available	\$3,089	\$3,150	\$3,155
Unexpended balance, estimated savings	-405	-	-
TOTALS, EXPENDITURES	\$2,684	\$3,150	\$3,155
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,812	\$5,677	\$5,947
Allocation for Employee Compensation	-	150	-
Allocation for Staff Benefits	-	61	-
Section 3.60 Pension Contribution Adjustment	-	41	-
Totals Available	\$5,812	\$5,929	\$5,947
Unexpended balance, estimated savings	-772	-	-
TOTALS, EXPENDITURES	\$5,040	\$5,929	\$5,947
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0167 Delinquent Tax Collection Fund			
APPROPRIATIONS			
Revenue and Tax Code section 19378	\$404	\$404	\$404
Totals Available	\$404	\$404	\$404
Unexpended balance, estimated savings	-404	-	-
TOTALS, EXPENDITURES	-	\$404	\$404
Less funding provided by General Fund	-	-404	-404
NET TOTALS, EXPENDITURES	-	-	-
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$13	\$13	\$13
Totals Available	\$13	\$13	\$13
Unexpended balance, estimated savings	-7	-	-
TOTALS, EXPENDITURES	\$6	\$13	\$13
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,717	\$12,552	\$13,009
Allocation for Employee Compensation	-	294	-
Allocation for Staff Benefits	-	116	-
Section 3.60 Pension Contribution Adjustment	-	95	-
Totals Available	\$11,717	\$13,057	\$13,009
Unexpended balance, estimated savings	-174	-	-
TOTALS, EXPENDITURES	\$11,543	\$13,057	\$13,009
0803 State Childrens Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$3	\$6	\$6
0823 California Alzheimers Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11

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7730 Franchise Tax Board - Continued

Totals Available	\$11	\$11	\$11
Unexpended balance, estimated savings	-5	-	-
TOTALS, EXPENDITURES	\$6	\$11	\$11
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$4	\$4
Totals Available	\$4	\$4	\$4
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$1	\$4	\$4
0942 Special Deposit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$150	\$150	\$150
Totals Available	\$150	\$150	\$150
Unexpended balance, estimated savings	-123	-	-
TOTALS, EXPENDITURES	\$27	\$150	\$150
0945 California Breast Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
Totals Available	\$7	\$7	\$7
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$4	\$7	\$7
0974 California Peace Officer Memorial Foundation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$5	\$5
Totals Available	\$5	\$5	\$5
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$2	\$5	\$5
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
Totals Available	\$7	\$7	\$7
Unexpended balance, estimated savings	-5	-	-
TOTALS, EXPENDITURES	\$2	\$7	\$7
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$10,430	\$11,296	\$11,303
TOTALS, EXPENDITURES	\$10,430	\$11,296	\$11,303
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$5	\$6	\$6
8054 California Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$5	\$6	\$6
8069 Child Victims of Human Trafficking Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-

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7730 Franchise Tax Board - Continued

Voluntary Tax Contribution Fund Adjustments	-	-6	-
Totals Available	\$6	-	-
Unexpended balance, estimated savings	-5	-	-
TOTALS, EXPENDITURES	\$1	-	-
8075 School Supplies for Homeless Children Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8076 State Parks Protection Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$14	\$14	\$14
Totals Available	\$14	\$14	\$14
Unexpended balance, estimated savings	-5	-	-
TOTALS, EXPENDITURES	\$9	\$14	\$14
8077 California YMCA Youth and Government Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	-	-	\$6
8085 Keep Arts in Schools Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$4	\$6	\$6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$4	\$6	\$6
8092 Habitat for Humanity Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	\$6
Totals Available	\$6	-	\$6
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	-	-	\$6
8093 California Sexual Violence Victim Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	-
Totals Available	\$6	-	-
Unexpended balance, estimated savings	-5	-	-
TOTALS, EXPENDITURES	\$1	-	-
8094 California Senior Legislature Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	-
Totals Available	\$6	-	-
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	-	-	-
8097 Prevention of Animal Homelessness and Cruelty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6

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7730 Franchise Tax Board - Continued

Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$4	\$6	\$6
8103 Type 1 Diabetes Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8104 California Domestic Violence Victims Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8105 Revive the Salton Sea Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8106 Special Olympics Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	-	-	\$6
8814 Rape Kit Backlog Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	-	-	\$6
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	-	-	\$6
Total Expenditures, All Funds, (State Operations)	\$768,486	\$799,767	\$804,948

FUND CONDITION STATEMENTS

	2016-17*	2017-18*	2018-19*
0167 Delinquent Tax Collection Fund^s			
BEGINNING BALANCE	-	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	-	404	404
Expenditure Adjustments:			
Less funding provided by General Fund (State Operations)	-	-404	-404
FUND BALANCE	-	-	-
0242 Court Collection Account^s			
BEGINNING BALANCE	\$998	\$1,352	\$6,593
Prior Year Adjustments	6	-	-
Adjusted Beginning Balance	\$1,004	\$1,352	\$6,593
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	120,921	118,922	112,047
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	10	7	7

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7730 Franchise Tax Board - Continued

Total Revenues, Transfers, and Other Adjustments	\$120,931	\$118,929	\$112,054
Total Resources	\$121,935	\$120,281	\$118,647
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	11,543	13,057	13,009
8880 Financial Information System for California (State Operations)	15	15	1
9892 Supplemental Pension Payments (State Operations)	-	-	141
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	798	834	781
9901 Various Departments (Local Assistance)	108,227	99,782	94,014
Total Expenditures and Expenditure Adjustments	\$120,583	\$113,688	\$107,946
FUND BALANCE	\$1,352	\$6,593	\$10,701
Reserve for economic uncertainties	1,352	6,593	10,701

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	6,167.1	6,195.2	6,175.2	\$399,808	\$382,898	\$381,115
Budget Position Transparency	-	-560.7	-558.9	-	-	-
Salary and Other Adjustments	-260.9	62.9	83.5	-14,953	26,399	26,050
Workload and Administrative Adjustments						
Audit Staffing Increase						
Various	-	-	-	-	-	5,749
Enterprise Data to Revenue Project - Conversion of Limited-Term Positions to Permanent						
Staff Info Sys Analyst (Spec)	-	-	4.0	-	-	306
Sys Software Spec II (Tech)	-	-	16.0	-	-	1,344
Information Technology Classification Consolidation						
Various	-	-	-	-	-	1,291
Information Technology Security Enhancements						
Sr Info Sys Analyst (Spec)	-	-	3.0	-	-	252
Sr Operations Spec	-	-	1.0	-	-	78
Staff Info Sys Analyst (Spec)	-	-	1.0	-	-	76
Staff Operations Spec	-	-	1.0	-	-	71
Sys Software Spec I (Tech)	-	-	6.0	-	-	459
Sys Software Spec II (Supvry)	-	-	1.0	-	-	91
Sys Software Spec II (Tech)	-	-	7.0	-	-	588
Sys Software Spec III (Tech)	-	-	3.0	-	-	277
	-	-	-	-	-	176
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	43.0	\$-	\$-	\$10,758
Totals, Adjustments	-260.9	-497.8	-432.4	\$-14,953	\$26,399	\$36,808
TOTALS, SALARIES AND WAGES	5,906.2	5,697.4	5,742.8	\$384,855	\$409,297	\$417,923

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7760 Department of General Services

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

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6320	Building Regulation Services	344.9	359.8	357.8	\$71,495	\$77,563	\$78,357
6324	Facilities Management Division	-	1,491.7	1,490.7	-	418,524	419,762
6325	Real Estate Services	1,819.3	349.7	349.7	501,399	81,044	79,033
6330	Statewide Support Services	818.9	782.5	814.5	389,994	500,798	526,112
6335	Program Overhead Allocations Interagency Support Division and RESD Executive	15.2	13.0	13.0	-	-	-
9900100	Administration	447.2	426.4	426.4	78,418	84,528	78,274
9900200	Administration - Distributed	-	-	-	-73,696	-73,701	-74,622
9900300	Distributed Services	-	-	-	-6,666	-9,196	-9,196
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		3,445.5	3,423.1	3,452.1	\$960,944	\$1,079,560	\$1,097,720
FUNDING					2016-17*	2017-18*	2018-19*
0001	General Fund				\$21,513	\$19,150	\$18,970
0002	Property Acquisition Law Money Account				3,490	5,940	3,826
0003	Motor Vehicle Parking Facilities Moneys Account				3,142	3,362	3,390
0006	Disability Access Account				8,332	9,160	9,277
0026	State Motor Vehicle Insurance Account				41,393	33,994	34,065
0140	California Environmental License Plate Fund				-	-	1,990
0328	Public School Planning, Design, and Construction Review Revolving Fund				51,423	54,821	55,051
0465	Energy Resources Programs Account				1,981	2,042	-
0602	Architecture Revolving Fund				37,596	41,570	41,340
0666	Service Revolving Fund				623,291	641,853	659,280
0739	State School Building Aid Fund				105	-	-
0956	State School Site Utilization Fund				3,023	3,268	3,340
0995	Reimbursements				5,364	5,652	5,654
3082	School Facilities Emergency Repair Account				83	83	83
3091	Certified Access Specialist Fund				267	382	376
3144	Building Standards Administration Special Revolving Fund				583	1,105	903
3245	Disability Access and Education Revolving Fund				480	704	676
3292	State Project Infrastructure Fund				1,000	-	-
6036	2002 State School Facilities Fund				91	3,754	-
6044	2004 State School Facilities Fund				2,258	1,956	7,018
6057	2006 State School Facilities Fund				3,428	748	-
9740	Central Service Cost Recovery Fund				-	-	2,464
9746	Natural Gas Services Program Fund				152,101	250,016	250,017
TOTALS, EXPENDITURES, ALL FUNDS					\$960,944	\$1,079,560	\$1,097,720

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

* 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

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

MAJOR PROGRAM CHANGES

- EVSE Infrastructure Assessment and Facility Development—The Budget includes one-time funding of \$15.6 million (\$7.8 million General Fund and \$7.8 million Service Revolving Fund) and one position to support year two of the Department of General Services Zero Emission Vehicle Five-Year Infrastructure Plan to install Electric Vehicle Service Equipment in state facilities. This funding will support approximately 1,600 assessments and the installation of approximately 1,200 chargers in 2018-19. The plan requires the Department to oversee plans to make electric vehicle charging infrastructure available in at least five percent of workplace parking spaces at state facilities.

DETAILED BUDGET ADJUSTMENTS

	2017-18*			2018-19*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• EVSE Infrastructure Assessment and Facility Development	\$-	\$-	-	\$7,810	\$7,811	1.0
• Modification of Funding Structure for Contracted Fiscal Services	-	-	-	3,177	-674	-
• Mercury Cleaners Site Monitoring	-	-	-	578	-	-
• Cannabis Administrative Hearings	-	-	-	-	13,034	26.0
• Public Contracts: Bid Specifics: Buy Clean California Act (AB 262)	-	-	-	-	638	1.0
• New Certification for Small Business in Public Works Contracts (SB 605)	-	-	-	-	374	2.0
• Institutional Purchasers: Sale of California Produce (AB 822)	-	-	-	-	308	2.0
• Energy Resources Programs Account Structural Deficit Relief	-	-	-	-	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$11,565	\$21,491	32.0
Other Workload Budget Adjustments						
• Expenditure by Category Redistribution	-	15,023	-	-	7,748	-
• Allocation for Other Post-Employment Benefits	-	870	-	-	870	-
• Salary Adjustments	19	9,348	-	19	9,348	-
• Benefit Adjustments	8	3,840	-	8	4,239	-
• Retirement Rate Adjustments	8	3,819	-	8	3,819	-
• Lease Revenue Debt Service Adjustment	-	-2,858	-	-	-1,922	-
• Budget Position Transparency	-	-15,023	-161.5	-	-7,748	-162.5
• Miscellaneous Baseline Adjustments	7,177	-634	-	-659	527	-1.0
Totals, Other Workload Budget Adjustments	\$7,212	\$14,385	-161.5	\$-624	\$16,881	-163.5
Totals, Workload Budget Adjustments	\$7,212	\$14,385	-161.5	\$10,941	\$38,372	-131.5
Totals, Budget Adjustments	\$7,212	\$14,385	-161.5	\$10,941	\$38,372	-131.5

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 building construction; (d) Administering the State School Facility Program, which provides financial assistance to school

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7760 Department of General Services - Continued

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 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) Assuring 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 basic to their organizational functions. These operational requirements include procurement of green and sustainable materials, energy/natural gas, and transportation; 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 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, labor relations, information technology, health and safety, procurement, and contracting.

DETAILED EXPENDITURES BY PROGRAM

		<u>2016-17*</u>	<u>2017-18*</u>	<u>2018-19*</u>
	PROGRAM REQUIREMENTS			
6320	BUILDING REGULATION SERVICES			
	State Operations:			
0006	Disability Access Account	\$8,332	\$9,160	\$9,277
0328	Public School Planning, Design, and Construction Review Revolving Fund	51,423	54,821	55,051
0666	Service Revolving Fund	1,422	1,582	1,633
0739	State School Building Aid Fund	105	-	-
0956	State School Site Utilization Fund	3,023	3,268	3,340
3082	School Facilities Emergency Repair Account	83	83	83
3091	Certified Access Specialist Fund	267	382	376
3144	Building Standards Administration Special Revolving Fund	583	1,105	903
3245	Disability Access and Education Revolving Fund	480	704	676
6036	2002 State School Facilities Fund	91	3,754	-
6044	2004 State School Facilities Fund	2,258	1,956	7,018
6057	2006 State School Facilities Fund	3,428	748	-
	Totals, State Operations	\$71,495	\$77,563	\$78,357
	SUBPROGRAM REQUIREMENTS			
6320010	Division of the State Architect			
	State Operations:			

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7760 Department of General Services - Continued

0006	Disability Access Account	\$8,332	\$9,160	\$9,277
0328	Public School Planning, Design, and Construction Review Revolving Fund	51,423	54,821	55,051
0666	Service Revolving Fund	16	56	56
3091	Certified Access Specialist Fund	267	382	376
3245	Disability Access and Education Revolving Fund	480	704	676
Totals, State Operations		\$60,518	\$65,123	\$65,436
SUBPROGRAM REQUIREMENTS				
6320019	Public School Construction			
State Operations:				
0739	State School Building Aid Fund	\$105	\$-	\$-
0956	State School Site Utilization Fund	3,023	3,268	3,340
3082	School Facilities Emergency Repair Account	83	83	83
6036	2002 State School Facilities Fund	91	3,754	-
6044	2004 State School Facilities Fund	2,258	1,956	7,018
6057	2006 State School Facilities Fund	3,428	748	-
Totals, State Operations		\$8,988	\$9,809	\$10,441
SUBPROGRAM REQUIREMENTS				
6320028	Building Standards Commission			
State Operations:				
0666	Service Revolving Fund	\$1,406	\$1,526	\$1,577
3144	Building Standards Administration Special Revolving Fund	583	1,105	903
Totals, State Operations		\$1,989	\$2,631	\$2,480
PROGRAM REQUIREMENTS				
6324	FACILITIES MANAGEMENT DIVISION			
State Operations:				
0001	General Fund	\$-	\$7,384	\$7,079
0666	Service Revolving Fund	-	411,138	412,681
0995	Reimbursements	-	2	2
Totals, State Operations		\$-	\$418,524	\$419,762
SUBPROGRAM REQUIREMENTS				
6324046	Facilities Management Division			
State Operations:				
0001	General Fund	\$-	\$7,384	\$7,079
0666	Service Revolving Fund	-	411,138	412,681
0995	Reimbursements	-	2	2
Totals, State Operations		\$-	\$418,524	\$419,762
PROGRAM REQUIREMENTS				
6325	REAL ESTATE SERVICES			
State Operations:				
0001	General Fund	\$21,513	\$580	\$560
0002	Property Acquisition Law Money Account	3,490	5,940	3,826
0465	Energy Resources Programs Account	824	-	-
0602	Architecture Revolving Fund	37,596	40,128	39,989
0666	Service Revolving Fund	436,334	33,396	33,658
0995	Reimbursements	642	1,000	1,000
3292	State Project Infrastructure Fund	1,000	-	-
Totals, State Operations		\$501,399	\$81,044	\$79,033
SUBPROGRAM REQUIREMENTS				
6325010	Asset Management Branch			
State Operations:				
0001	General Fund	\$2,138	\$580	\$560
0002	Property Acquisition Law Money Account	1,853	5,940	3,826

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7760 Department of General Services - Continued

0602	Architecture Revolving Fund	-	3	3
0666	Service Revolving Fund	6,482	26,093	26,131
	Totals, State Operations	\$10,473	\$32,616	\$30,520
	SUBPROGRAM REQUIREMENTS			
6325046	Building and Property Management Branch			
	State Operations:			
0001	General Fund	\$19,375	\$-	\$-
0666	Service Revolving Fund	408,294	-	-
0995	Reimbursements	2	-	-
	Totals, State Operations	\$427,671	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6325055	Construction Services Branch			
	State Operations:			
0602	Architecture Revolving Fund	\$12,504	\$14,608	\$14,567
0666	Service Revolving Fund	-	175	175
	Totals, State Operations	\$12,504	\$14,783	\$14,742
	SUBPROGRAM REQUIREMENTS			
6325064	Project Management and Development Branch			
	State Operations:			
0002	Property Acquisition Law Money Account	\$1,637	\$-	\$-
0465	Energy Resources Programs Account	824	-	-
0602	Architecture Revolving Fund	25,092	25,517	25,419
0666	Service Revolving Fund	21,558	7,128	7,352
0995	Reimbursements	640	1,000	1,000
3292	State Project Infrastructure Fund	1,000	-	-
	Totals, State Operations	\$50,751	\$33,645	\$33,771
	PROGRAM REQUIREMENTS			
6330	STATEWIDE SUPPORT SERVICES			
	State Operations:			
0001	General Fund	\$-	\$4,009	\$11,331
0003	Motor Vehicle Parking Facilities Moneys Account	3,142	3,362	3,390
0026	State Motor Vehicle Insurance Account	41,393	33,994	34,065
0140	California Environmental License Plate Fund	-	-	1,990
0465	Energy Resources Programs Account	1,157	2,042	-
0602	Architecture Revolving Fund	-	1,442	1,351
0666	Service Revolving Fund	192,201	204,933	220,504
0995	Reimbursements	-	1,000	1,000
9740	Central Service Cost Recovery Fund	-	-	2,464
9746	Natural Gas Services Program Fund	152,101	250,016	250,017
	Totals, State Operations	\$389,994	\$500,798	\$526,112
	SUBPROGRAM REQUIREMENTS			
6330010	Administrative Hearings			
	State Operations:			
0666	Service Revolving Fund	\$33,610	\$37,154	\$50,377
	Totals, State Operations	\$33,610	\$37,154	\$50,377
	SUBPROGRAM REQUIREMENTS			
6330019	Fleet Administration			
	State Operations:			
0003	Motor Vehicle Parking Facilities Moneys Account	\$3,142	\$3,362	\$3,390
0666	Service Revolving Fund	49,486	49,650	49,668
	Totals, State Operations	\$52,628	\$53,012	\$53,058
	SUBPROGRAM REQUIREMENTS			

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7760 Department of General Services - Continued

6330028	Risk and Insurance Management			
	State Operations:			
0026	State Motor Vehicle Insurance Account	\$41,393	\$33,994	\$34,065
0666	Service Revolving Fund	2,740	3,530	3,533
9746	Natural Gas Services Program Fund	152,101	250,016	250,017
	Totals, State Operations	\$196,234	\$287,540	\$287,615
	SUBPROGRAM REQUIREMENTS			
6330037	Legal Services			
	State Operations:			
0666	Service Revolving Fund	\$1,858	\$2,563	\$2,217
	Totals, State Operations	\$1,858	\$2,563	\$2,217
	SUBPROGRAM REQUIREMENTS			
6330046	Procurement			
	State Operations:			
0140	California Environmental License Plate Fund	\$-	\$-	\$432
0465	Energy Resources Programs Account	427	527	-
0666	Service Revolving Fund	31,167	33,017	34,464
0995	Reimbursements	-	1,000	1,000
	Totals, State Operations	\$31,594	\$34,544	\$35,896
	SUBPROGRAM REQUIREMENTS			
6330055	State Publishing			
	State Operations:			
0666	Service Revolving Fund	\$66,492	\$67,691	\$67,808
	Totals, State Operations	\$66,492	\$67,691	\$67,808
	SUBPROGRAM REQUIREMENTS			
6330064	Contracted Human Resources Services			
	State Operations:			
0666	Service Revolving Fund	\$329	\$1,014	\$932
	Totals, State Operations	\$329	\$1,014	\$932
	SUBPROGRAM REQUIREMENTS			
6330073	Contracted Fiscal Services			
	State Operations:			
0001	General Fund	\$-	\$-	\$3,138
0666	Service Revolving Fund	6,519	6,706	3,593
9740	Central Service Cost Recovery Fund	-	-	2,464
	Totals, State Operations	\$6,519	\$6,706	\$9,195
	SUBPROGRAM REQUIREMENTS			
6330082	Office of Sustainability			
	State Operations:			
0001	General Fund	\$-	\$3,329	\$7,449
0140	California Environmental License Plate Fund	-	-	1,558
0465	Energy Resources Programs Account	730	1,515	-
0602	Architecture Revolving Fund	-	1,442	1,351
0666	Service Revolving Fund	-	3,608	7,912
	Totals, State Operations	\$730	\$9,894	\$18,270
	SUBPROGRAM REQUIREMENTS			
6330084	CA Commission on Disability Access			
	State Operations:			
0001	General Fund	\$-	\$680	\$744
	Totals, State Operations	\$-	\$680	\$744
	SUBPROGRAM REQUIREMENTS			
6335010	Program Overhead Interagency Support Division and RESD Executive			

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7760 Department of General Services - Continued

State Operations:				
0002	Property Acquisition Law Money Account	\$2	\$16	\$16
0465	Energy Resources Programs Account	1	-	-
0602	Architecture Revolving Fund	204	542	543
0666	Service Revolving Fund	2,145	1,346	1,346
6036	2002 State School Facilities Fund	-	43	-
6044	2004 State School Facilities Fund	-	-	43
Totals, State Operations		\$2,352	\$1,947	\$1,948
SUBPROGRAM REQUIREMENTS				
6335019	Distributed Program Overhead Interagency Support Division and RESD Executive			
State Operations:				
0002	Property Acquisition Law Money Account	-\$2	-\$16	-\$16
0465	Energy Resources Programs Account	-1	-	-
0602	Architecture Revolving Fund	-204	-542	-543
0666	Service Revolving Fund	-2,145	-1,346	-1,346
6036	2002 State School Facilities Fund	-	-43	-
6044	2004 State School Facilities Fund	-	-	-43
Totals, State Operations		-\$2,352	-\$1,947	-\$1,948
PROGRAM REQUIREMENTS				
9900	ADMINISTRATION - TOTAL			
State Operations:				
0001	General Fund	\$-	\$7,177	\$-
0666	Service Revolving Fund	-6,666	-9,196	-9,196
0995	Reimbursements	4,722	3,650	3,652
Totals, State Operations		-\$1,944	\$1,631	-\$5,544
SUBPROGRAM REQUIREMENTS				
9900100	Administration			
State Operations:				
0001	General Fund	\$367	\$7,570	\$581
0002	Property Acquisition Law Money Account	509	602	586
0003	Motor Vehicle Parking Facilities Moneys Account	129	121	149
0006	Disability Access Account	1,520	1,410	1,522
0026	State Motor Vehicle Insurance Account	297	337	407
0140	California Environmental License Plate Fund	-	-	274
0328	Public School Planning, Design, and Construction Review Revolving Fund	7,382	8,324	8,520
0465	Energy Resources Programs Account	298	328	-
0602	Architecture Revolving Fund	5,587	6,375	6,126
0666	Service Revolving Fund	55,771	53,782	54,116
0739	State School Building Aid Fund	2	-	-
0956	State School Site Utilization Fund	1,028	1,058	1,594
0995	Reimbursements	4,722	3,650	3,652
3091	Certified Access Specialist Fund	27	37	30
3144	Building Standards Administration Special Revolving Fund	129	127	146
3245	Disability Access and Education Revolving Fund	113	128	99
6036	2002 State School Facilities Fund	14	342	-
6044	2004 State School Facilities Fund	361	209	-
6057	2006 State School Facilities Fund	44	-	-
9740	Central Service Cost Recovery Fund	-	-	343
9746	Natural Gas Services Program Fund	118	128	129
Totals, State Operations		\$78,418	\$84,528	\$78,274
SUBPROGRAM REQUIREMENTS				

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7760 Department of General Services - Continued**9900200 Administration - Distributed****State Operations:**

0001	General Fund	-\$367	-\$393	-\$581
0002	Property Acquisition Law Money Account	-509	-602	-586
0003	Motor Vehicle Parking Facilities Moneys Account	-129	-121	-149
0006	Disability Access Account	-1,520	-1,410	-1,522
0026	State Motor Vehicle Insurance Account	-297	-337	-407
0140	California Environmental License Plate Fund	-	-	-274
0328	Public School Planning, Design, and Construction Review Revolving Fund	-7,382	-8,324	-8,520
0465	Energy Resources Programs Account	-298	-328	-
0602	Architecture Revolving Fund	-5,587	-6,375	-6,126
0666	Service Revolving Fund	-55,771	-53,782	-54,116
0739	State School Building Aid Fund	-2	-	-
0956	State School Site Utilization Fund	-1,028	-1,058	-1,594
3091	Certified Access Specialist Fund	-27	-37	-30
3144	Building Standards Administration Special Revolving Fund	-129	-127	-146
3245	Disability Access and Education Revolving Fund	-113	-128	-99
6036	2002 State School Facilities Fund	-14	-342	-
6044	2004 State School Facilities Fund	-361	-209	-
6057	2006 State School Facilities Fund	-44	-	-
9740	Central Service Cost Recovery Fund	-	-	-343
9746	Natural Gas Services Program Fund	-118	-128	-129
Totals, State Operations		-\$73,696	-\$73,701	-\$74,622

SUBPROGRAM REQUIREMENTS**9900300 Distributed Services****State Operations:**

0666	Service Revolving Fund	-\$6,666	-\$9,196	-\$9,196
Totals, State Operations		-\$6,666	-\$9,196	-\$9,196

TOTALS, EXPENDITURES

State Operations	960,944	1,079,560	1,097,720
Totals, Expenditures	\$960,944	\$1,079,560	\$1,097,720

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Baseline Positions	3,573.6	3,584.6	3,583.6	\$243,342	\$244,082	\$243,710
Budget Position Transparency	-	-161.5	-162.5	-	-15,023	-7,748
Other Adjustments	-128.1	-	31.0	316	9,367	11,979
Net Totals, Salaries and Wages	3,445.5	3,423.1	3,452.1	\$243,658	\$238,426	\$247,941
Staff Benefits	-	-	-	104,763	145,340	139,658
Totals, Personal Services	3,445.5	3,423.1	3,452.1	\$348,421	\$383,766	\$387,599
OPERATING EXPENSES AND EQUIPMENT				\$423,333	\$450,733	\$465,060
SPECIAL ITEMS OF EXPENSES				189,830	245,061	245,061
UNCLASSIFIED EXPENDITURES				-640	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$960,944	\$1,079,560	\$1,097,720

DETAIL OF APPROPRIATIONS AND 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

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$21,516	\$8,609	\$18,970
3.60 Pension Contribution Adjustment	-	8	-
Allocation for Employee Compensation	-	19	-
Allocation for Staff Benefits	-	8	-
October Wildfires Disaster Relief adjustment per Government Code Section 8690.6(a)	-	7,177	-
015 Budget Act appropriation (transfer to Service Revolving Fund)	-	3,329	-
Totals Available	\$21,516	\$19,150	\$18,970
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$21,513	\$19,150	\$18,970
0002 Property Acquisition Law Money Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,667	\$5,851	\$3,826
3.60 Pension Contribution Adjustment	-	34	-
Allocation for Employee Compensation	-	74	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	30	-
Schedule 8 Adjustment	-	-51	-
Totals Available	\$3,667	\$5,940	\$3,826
Unexpended balance, estimated savings	-177	-	-
TOTALS, EXPENDITURES	\$3,490	\$5,940	\$3,826
0003 Motor Vehicle Parking Facilities Moneys Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,349	\$3,331	\$3,390
3.60 Pension Contribution Adjustment	-	7	-
Allocation for Employee Compensation	-	17	-
Allocation for Staff Benefits	-	7	-
Totals Available	\$3,349	\$3,362	\$3,390
Unexpended balance, estimated savings	-207	-	-
TOTALS, EXPENDITURES	\$3,142	\$3,362	\$3,390
0006 Disability Access Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,050	\$8,882	\$9,277
3.60 Pension Contribution Adjustment	-	84	-
Allocation for Employee Compensation	-	124	-
Allocation for Other Post-Employment Benefits	-	19	-
Allocation for Staff Benefits	-	51	-
Totals Available	\$9,050	\$9,160	\$9,277
Unexpended balance, estimated savings	-718	-	-
TOTALS, EXPENDITURES	\$8,332	\$9,160	\$9,277
0026 State Motor Vehicle Insurance Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,721	\$2,731	\$2,865
3.60 Pension Contribution Adjustment	-	14	-
Allocation for Employee Compensation	-	35	-
Allocation for Staff Benefits	-	14	-
Government Code section 16379	31,200	31,200	31,200
Totals Available	\$33,921	\$33,994	\$34,065
Unexpended balance, estimated savings	7,472	-	-
TOTALS, EXPENDITURES	\$41,393	\$33,994	\$34,065

* 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**0140 California Environmental License Plate Fund**

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$1,990
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TOTALS, EXPENDITURES	-	-	\$1,990
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0328 Public School Planning, Design, and Construction Review Revolving Fund

APPROPRIATIONS

001 Budget Act appropriation	\$52,615	\$53,109	\$55,051
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3.60 Pension Contribution Adjustment	-	483	-
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Allocation for Employee Compensation	-	817	-
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Allocation for Other Post-Employment Benefits	-	90	-
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Allocation for Staff Benefits	-	322	-
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Totals Available	\$52,615	\$54,821	\$55,051
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Unexpended balance, estimated savings	-1,192	-	-
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TOTALS, EXPENDITURES	\$51,423	\$54,821	\$55,051
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0465 Energy Resources Programs Account

APPROPRIATIONS

001 Budget Act appropriation	\$1,985	\$1,991	-
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3.60 Pension Contribution Adjustment	-	15	-
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Allocation for Employee Compensation	-	23	-
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Allocation for Other Post-Employment Benefits	-	4	-
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Allocation for Staff Benefits	-	9	-
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Totals Available	\$1,985	\$2,042	-
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Unexpended balance, estimated savings	-4	-	-
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TOTALS, EXPENDITURES	\$1,981	\$2,042	-
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0602 Architecture Revolving Fund

APPROPRIATIONS

001 Budget Act appropriation	\$39,802	\$40,403	\$41,340
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3.60 Pension Contribution Adjustment	-	358	-
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Allocation for Employee Compensation	-	517	-
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Allocation for Other Post-Employment Benefits	-	85	-
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Allocation for Staff Benefits	-	207	-
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Totals Available	\$39,802	\$41,570	\$41,340
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Unexpended balance, estimated savings	-2,206	-	-
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TOTALS, EXPENDITURES	\$37,596	\$41,570	\$41,340
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0666 Service Revolving Fund

APPROPRIATIONS

001 Budget Act appropriation	\$467,244	\$463,065	\$488,521
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3.60 Pension Contribution Adjustment	-	2,689	-
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Allocation for Employee Compensation	-	7,433	-
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Allocation for Other Post-Employment Benefits	-	667	-
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Allocation for Staff Benefits	-	3,076	-
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Budget Position Transparency	-	-15,023	-
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Expenditure by Category Redistribution	-	15,023	-
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Lease Revenue and Tenant Adjustments	-	-1,299	-
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ORIM Technical Adjustment	-	-634	-
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Schedule 8 Adjustment	-	51	-
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002 Budget Act appropriation	154,863	152,581	150,663
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Lease Revenue Debt Service Adjustment	-	-1,502	-
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Lease Revenue Debt Service Past Year Adjustment	-109	-	-
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Lease Revenue and Tenant Adjustments	-	-138	-
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003 Budget Act appropriation	12,397	12,432	12,428
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Lease Revenue Debt Service Adjustment	-	81	-
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* 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

005 Budget Act appropriation	-	6,658	7,668
3.60 Pension Contribution Adjustment	-	7	-
Allocation for Employee Compensation	-	10	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	4	-

Totals Available

\$634,395	\$645,182	\$659,280
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Unexpended balance, estimated savings

-11,104	-	-
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TOTALS, EXPENDITURES

\$623,291	\$645,182	\$659,280
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Less funding provided by General Fund

-	-3,329	-
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NET TOTALS, EXPENDITURES

\$623,291	\$641,853	\$659,280
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0739 State School Building Aid Fund

APPROPRIATIONS

001 Budget Act appropriation

\$420	-	-
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Totals Available

\$420	-	-
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Unexpended balance, estimated savings

-315	-	-
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TOTALS, EXPENDITURES

\$105	-	-
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0956 State School Site Utilization Fund

APPROPRIATIONS

001 Budget Act appropriation

\$3,023	\$2,960	\$3,340
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3.60 Pension Contribution Adjustment

-	72	-
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Allocation for Employee Compensation

-	167	-
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Allocation for Staff Benefits

-	69	-
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TOTALS, EXPENDITURES

\$3,023	\$3,268	\$3,340
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0995 Reimbursements

APPROPRIATIONS

Reimbursements

\$5,364	\$5,652	\$5,654
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TOTALS, EXPENDITURES

\$5,364	\$5,652	\$5,654
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3082 School Facilities Emergency Repair Account

APPROPRIATIONS

001 Budget Act appropriation

\$83	\$83	\$83
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TOTALS, EXPENDITURES

\$83	\$83	\$83
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3091 Certified Access Specialist Fund

APPROPRIATIONS

001 Budget Act appropriation

\$291	\$377	\$376
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Allocation for Employee Compensation

-	4	-
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Allocation for Staff Benefits

-	1	-
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Totals Available

\$291	\$382	\$376
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Unexpended balance, estimated savings

-24	-	-
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TOTALS, EXPENDITURES

\$267	\$382	\$376
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3144 Building Standards Administration Special Revolving Fund

APPROPRIATIONS

001 Budget Act appropriation

\$943	\$1,071	\$903
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3.60 Pension Contribution Adjustment

-	9	-
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Allocation for Employee Compensation

-	17	-
---	----	---

Allocation for Other Post-Employment Benefits

-	1	-
---	---	---

Allocation for Staff Benefits

-	7	-
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Totals Available

\$943	\$1,105	\$903
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Unexpended balance, estimated savings

-360	-	-
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TOTALS, EXPENDITURES

\$583	\$1,105	\$903
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3245 Disability Access and Education Revolving Fund

APPROPRIATIONS

001 Budget Act appropriation

\$669	\$678	\$676
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* 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

3.60 Pension Contribution Adjustment	-	7	-
Allocation for Employee Compensation	-	13	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	5	-
Totals Available	\$669	\$704	\$676
Unexpended balance, estimated savings	-189	-	-
TOTALS, EXPENDITURES	\$480	\$704	\$676
3292 State Project Infrastructure Fund			
APPROPRIATIONS			
Government Code section 14692	\$1,000	-	-
TOTALS, EXPENDITURES	\$1,000	-	-
6036 2002 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$91	\$3,744	-
3.60 Pension Contribution Adjustment	-	2	-
Allocation for Employee Compensation	-	6	-
Allocation for Staff Benefits	-	2	-
TOTALS, EXPENDITURES	\$91	\$3,754	-
6044 2004 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,258	\$1,951	\$7,018
3.60 Pension Contribution Adjustment	-	1	-
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
TOTALS, EXPENDITURES	\$2,258	\$1,956	\$7,018
6057 2006 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,428	\$748	-
TOTALS, EXPENDITURES	\$3,428	\$748	-
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$2,464
TOTALS, EXPENDITURES	-	-	\$2,464
9746 Natural Gas Services Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,014	\$1,011	\$1,038
3.60 Pension Contribution Adjustment	-	6	-
Allocation for Employee Compensation	-	14	-
Allocation for Staff Benefits	-	6	-
Public Contract Code section 10299.1	248,979	248,979	248,979
Totals Available	\$249,993	\$250,016	\$250,017
Unexpended balance, estimated savings	-382	-	-
Balance available in subsequent years	-97,510	-	-
TOTALS, EXPENDITURES	\$152,101	\$250,016	\$250,017
Total Expenditures, All Funds, (State Operations)	\$960,944	\$1,079,560	\$1,097,720

FUND CONDITION STATEMENTS

	2016-17*	2017-18*	2018-19*
0002 Property Acquisition Law Money Account^s			
BEGINNING BALANCE	\$1,808	\$2,670	\$760

* 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

Prior Year Adjustments	-379	-	-
Adjusted Beginning Balance	\$1,429	\$2,670	\$760
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151500 Miscellaneous Revenue - Use of Property and Money	-	35	35
4152500 Rental of State Property	4,970	2,678	2,772
4170400 Capital Asset Sales Proceeds	-	1,500	1,500
Total Revenues, Transfers, and Other Adjustments	\$4,970	\$4,213	\$4,307
Total Resources	\$6,399	\$6,883	\$5,067
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	3,490	5,940	3,826
8880 Financial Information System for California (State Operations)	4	6	1
9892 Supplemental Pension Payments (State Operations)	-	-	40
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	235	177	198
Total Expenditures and Expenditure Adjustments	\$3,729	\$6,123	\$4,065
FUND BALANCE	\$2,670	\$760	\$1,002
Reserve for economic uncertainties	2,670	760	1,002
0003 Motor Vehicle Parking Facilities Moneys Account^s			
BEGINNING BALANCE	\$2,665	\$3,670	\$3,742
Prior Year Adjustments	285	-	-
Adjusted Beginning Balance	\$2,950	\$3,670	\$3,742
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4144500 Parking Lot Revenues	4,018	3,619	3,619
Total Revenues, Transfers, and Other Adjustments	\$4,018	\$3,619	\$3,619
Total Resources	\$6,968	\$7,289	\$7,361
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	3,142	3,362	3,390
8880 Financial Information System for California (State Operations)	4	4	-
9892 Supplemental Pension Payments (State Operations)	-	-	10
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	152	181	226
Total Expenditures and Expenditure Adjustments	\$3,298	\$3,547	\$3,626
FUND BALANCE	\$3,670	\$3,742	\$3,735
Reserve for economic uncertainties	3,670	3,742	3,735
0006 Disability Access Account^s			
BEGINNING BALANCE	\$11,884	\$17,652	\$19,319
Prior Year Adjustments	533	-	-
Adjusted Beginning Balance	\$12,417	\$17,652	\$19,319
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	13,822	11,283	11,283
4163000 Investment Income - Surplus Money Investments	24	1	1
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	1	1
4172500 Miscellaneous Revenue	5	-	-
Total Revenues, Transfers, and Other Adjustments	\$13,851	\$11,285	\$11,285
Total Resources	\$26,268	\$28,937	\$30,604
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	8,332	9,160	9,277

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7760 Department of General Services - Continued

8880 Financial Information System for California (State Operations)	10	12	1
9892 Supplemental Pension Payments (State Operations)	-	-	118
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	274	446	693
Total Expenditures and Expenditure Adjustments	\$8,616	\$9,618	\$10,089
FUND BALANCE	\$17,652	\$19,319	\$20,515
Reserve for economic uncertainties	17,652	19,319	20,515
0026 State Motor Vehicle Insurance Account^s			
BEGINNING BALANCE	\$31,147	\$18,469	\$19,739
Prior Year Adjustments	-102	-	-
Adjusted Beginning Balance	\$31,045	\$18,469	\$19,739
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4172500 Miscellaneous Revenue	29,721	37,203	47,529
Total Revenues, Transfers, and Other Adjustments	\$29,721	\$37,203	\$47,529
Total Resources	\$60,766	\$55,672	\$67,268
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	41,393	33,994	34,065
8880 Financial Information System for California (State Operations)	45	43	4
9892 Supplemental Pension Payments (State Operations)	-	-	24
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	859	1,896	2,225
Total Expenditures and Expenditure Adjustments	\$42,297	\$35,933	\$36,318
FUND BALANCE	\$18,469	\$19,739	\$30,950
Reserve for economic uncertainties	18,469	19,739	30,950
0328 Public School Planning, Design, and Construction Review Revolving Fund^s			
BEGINNING BALANCE	\$9,503	\$7,292	\$8,428
Prior Year Adjustments	-59	-	-
Adjusted Beginning Balance	\$9,444	\$7,292	\$8,428
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4130000 Architecture Public Building Fees	49,739	59,016	73,956
4163000 Investment Income - Surplus Money Investments	343	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	1	1
4172500 Miscellaneous Revenue	26	-	-
Transfers and Other Adjustments			
Loan from the Service Revolving Fund (0666) to the Public School Planning, Design, and Construction Review Revolving Fund (0328), pursuant to Provision 2 of Item 7760-001-0666	1,000	-	-
Total Revenues, Transfers, and Other Adjustments	\$51,108	\$59,017	\$73,957
Total Resources	\$60,552	\$66,309	\$82,385
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	51,423	54,821	55,051
8880 Financial Information System for California (State Operations)	64	65	6
9892 Supplemental Pension Payments (State Operations)	-	-	577
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,773	2,995	3,675
Total Expenditures and Expenditure Adjustments	\$53,260	\$57,881	\$59,309
FUND BALANCE	\$7,292	\$8,428	\$23,076
Reserve for economic uncertainties	7,292	8,428	23,076
3091 Certified Access Specialist Fund^s			
BEGINNING BALANCE	\$1,598	\$1,704	\$1,720
Prior Year Adjustments	12	-	-

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7760 Department of General Services - Continued

Adjusted Beginning Balance	\$1,610	\$1,704	\$1,720
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4126400 Processing Fee	318	360	360
4129400 Other Regulatory Licenses and Permits	19	21	21
4140000 Document Sales	34	34	34
Total Revenues, Transfers, and Other Adjustments	\$371	\$415	\$415
Total Resources	\$1,981	\$2,119	\$2,135
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	267	382	376
9892 Supplemental Pension Payments (State Operations)	-	-	3
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	10	17	20
Total Expenditures and Expenditure Adjustments	\$277	\$399	\$399
FUND BALANCE	\$1,704	\$1,720	\$1,736
Reserve for economic uncertainties	1,704	1,720	1,736
3144 Building Standards Administration Special Revolving Fund ^S			
BEGINNING BALANCE	\$5,067	\$5,848	\$6,063
Prior Year Adjustments	3	-	-
Adjusted Beginning Balance	\$5,070	\$5,848	\$6,063
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	2,731	2,700	2,700
Total Revenues, Transfers, and Other Adjustments	\$2,731	\$2,700	\$2,700
Total Resources	\$7,801	\$8,548	\$8,763
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
2240 Department of Housing and Community Development (State Operations)	970	1,040	1,043
3540 Department of Forestry and Fire Protection (State Operations)	245	170	170
7760 Department of General Services (State Operations)	583	1,105	903
8880 Financial Information System for California (State Operations)	3	2	-
9892 Supplemental Pension Payments (State Operations)	-	-	21
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	152	168	167
Total Expenditures and Expenditure Adjustments	\$1,953	\$2,485	\$2,304
FUND BALANCE	\$5,848	\$6,063	\$6,459
Reserve for economic uncertainties	5,848	6,063	6,459
3245 Disability Access and Education Revolving Fund ^S			
BEGINNING BALANCE	\$530	\$679	\$650
Prior Year Adjustments	30	-	-
Adjusted Beginning Balance	\$560	\$679	\$650
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	642	712	787
Total Revenues, Transfers, and Other Adjustments	\$642	\$712	\$787
Total Resources	\$1,202	\$1,391	\$1,437
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	480	704	676
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	43	37	46
Total Expenditures and Expenditure Adjustments	\$523	\$741	\$722
FUND BALANCE	\$679	\$650	\$715

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7760 Department of General Services - Continued

Reserve for economic uncertainties	679	650	715
3292 State Project Infrastructure Fund ^s			
BEGINNING BALANCE	-	\$128,091	\$128,089
Adjusted Beginning Balance	-	\$128,091	\$128,089
Total Resources	-	\$128,091	\$128,089
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	\$1,000	-	-
7760 Department of General Services (Capital Outlay)	19,739	-	-
8880 Financial Information System for California (State Operations)	-	2	-
Expenditure Adjustments:			
Less funding provided by General Fund (Capital Outlay)	-148,830	-	-630,000
Total Expenditures and Expenditure Adjustments	-\$128,091	\$2	-\$630,000
FUND BALANCE	\$128,091	\$128,089	\$758,089
Reserve for economic uncertainties	128,091	128,089	758,089

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	3,573.6	3,584.6	3,583.6	\$243,342	\$244,082	\$243,710
Budget Position Transparency	-	-161.5	-162.5	-	-15,023	-7,748
Salary and Other Adjustments	-128.1	-	-1.0	316	9,367	9,269
Workload and Administrative Adjustments						
Cannabis Administrative Hearings						
Assoc Govtl Program Analyst	-	-	1.0	-	-	67
Legal Support Supvr I	-	-	1.0	-	-	55
Office Techn (Typing)	-	-	1.0	-	-	41
Presiding Administrative Law Judge	-	-	1.0	-	-	134
Sr Legal Typist	-	-	10.0	-	-	421
Staff Svcs Analyst (Gen)	-	-	3.0	-	-	152
Staff Svcs Mgr I	-	-	2.0	-	-	159
Various	-	-	7.0	-	-	932
EVSE Infrastructure Assessment and Facility Development						
Proj Director I	-	-	1.0	-	-	424
Energy Resources Programs Account Structural Deficit Relief						
	-	-	-	-	-	-
Institutional Purchasers: Sale of California Produce (AB 822)						
Assoc Materials Analyst	-	-	1.0	-	-	62
Staff Svcs Mgr I	-	-	1.0	-	-	74
New Certification for Small Business in Public Works Contracts (SB 605)						
Assoc Govtl Program Analyst	-	-	2.0	-	-	126
Public Contracts: Bid Specifics: Buy Clean California Act (AB 262)						
Assoc Govtl Program Analyst	-	-	1.0	-	-	63
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	32.0	\$-	\$-	\$2,710
Totals, Adjustments	-128.1	-161.5	-131.5	\$316	\$-5,656	\$4,231

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7760 Department of General Services - Continued

TOTALS, SALARIES AND WAGES	3,445.5	3,423.1	3,452.1	\$243,658	\$238,426	\$247,941
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INFRASTRUCTURE OVERVIEW

DGS is responsible for managing approximately 34.3 million square feet of space that supports a variety of state programs and functions. Of this amount, 11.9 million net usable square feet is attributable to 56 DGS-managed state office buildings including the State Capitol; 2.9 million gross square feet related to 23 other state-owned buildings including warehouses, storage, the Central Heating and Cooling Plant, the State Printing Plant, parking structures, and the State Records Warehouse; and 19.6 million net usable square feet is associated with DGS-managed commercial leases of all space types. Additionally, DGS has jurisdiction over retail and residential properties in downtown Sacramento that the Capitol Area Development Authority manages directly.

SUMMARY OF PROJECTS

		State Building Program Expenditures	2016-17*	2017-18*	2018-19*
6340	CAPITAL OUTLAY Projects				
0000910	Sacramento Region: R Street Parking Structure		-	1,660	-
	Acquisition		-	1,660	-
0000911	Sacramento Region: New Natural Resources Headquarters Building		11,367	585,132	-
	Study		2,800	-	-
	Performance Criteria		8,567	-	-
	Design Build		-	585,132	-
0000952	Sacramento Region: Gregory Bateson Building Renovation		-	-	5,213
	Performance Criteria		-	-	5,213
0000954	Sacramento Region: State Printing Plant Demolition		-	909	815
	Preliminary Plans		-	909	-
	Working Drawings		-	-	815
0000955	Sacramento Region: Jesse Unruh Building Renovation		-	-	6,335
	Performance Criteria		-	-	6,335
0000956	Sacramento Region: New Richards Boulevard Office Complex		-	-	18,053
	Performance Criteria		-	-	18,053
0000957	Central Plant: Capitol Irrigation Project		1,692	-	-
	Preliminary Plans		1	-	-
	Working Drawings		339	-	-
	Construction		1,352	-	-
0000960	Sacramento Region: New O Street Office Building		8,372	266,038	-
	Study		2,100	-	-
	Performance Criteria		6,272	-	-
	Design Build		-	266,038	-
0001417	City of Fortuna: Residential Center		-	1	-
	Acquisition		-	1	-
TOTALS, EXPENDITURES, ALL PROJECTS			\$21,431	\$853,740	\$30,416
FUNDING			2016-17*	2017-18*	2018-19*
0001	General Fund		\$148,830	\$910	\$660,416
0660	Public Buildings Construction Fund		1,692	-	-
0666	Service Revolving Fund		-	1,660	-
0668	Public Buildings Construction Fund Subaccount		-	851,170	-
3292	State Project Infrastructure Fund		-129,091	-	-630,000
TOTALS, EXPENDITURES, ALL FUNDS			\$21,431	\$853,740	\$30,416

* 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**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

3 CAPITAL OUTLAY	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
301 Budget Act appropriation	-	\$910	\$30,416
311 Budget Act appropriation (transfer to State Project Infrastructure Fund)	-	-	630,000
Chapter 31, Statutes of 2016 (transfer to State Project Infrastructure Fund)	148,830	-	-
TOTALS, EXPENDITURES	\$148,830	\$910	\$660,416
0660 Public Buildings Construction Fund			
APPROPRIATIONS			
301 Budget Act appropriation	\$1,692	-	-
TOTALS, EXPENDITURES	\$1,692	-	-
0666 Service Revolving Fund			
APPROPRIATIONS			
301 Budget Act appropriation	-	\$1,660	-
TOTALS, EXPENDITURES	-	\$1,660	-
0668 Public Buildings Construction Fund Subaccount			
APPROPRIATIONS			
301 Budget Act appropriation	-	\$851,170	-
TOTALS, EXPENDITURES	-	\$851,170	-
3292 State Project Infrastructure Fund			
APPROPRIATIONS			
Government Code section 14692(a)	-\$828,198	-	-
Past Year Adjustments	853,850	-	-
Totals Available	\$25,652	-	-
Unexpended balance, estimated savings	-5,913	-	-
TOTALS, EXPENDITURES	\$19,739	-	-
Less funding provided by General Fund	-148,830	-	-630,000
NET TOTALS, EXPENDITURES	-\$129,091	-	-\$630,000
Total Expenditures, All Funds, (Capital Outlay)	\$21,431	\$853,740	\$30,416

* 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

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 a stable Restitution Fund. The primary objectives of CalVCB are to:

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6380	Victim Compensation	117.6	110.7	110.7	\$99,855	\$103,414	\$104,963
6385	Fiscal Services Division	25.0	27.0	27.0	11,290	13,970	13,974
6395	Good Samaritan	-	-	-	-	20	20
9900100	Administration	87.0	87.0	87.0	11,658	11,869	11,874
9900200	Administration - Distributed	-	-	-	-11,658	-11,869	-11,874
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		229.6	224.7	224.7	\$111,145	\$117,404	\$118,957

		2016-17*	2017-18*	2018-19*
0001	General Fund	\$121	\$130	\$130
0214	Restitution Fund	83,097	87,902	87,553
0890	Federal Trust Fund	23,982	24,854	24,848
3286	Safe Neighborhoods and Schools Fund	3,945	4,518	6,426
TOTALS, EXPENDITURES, ALL FUNDS		\$111,145	\$117,404	\$118,957

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2017-18*			2018-19*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Allocation for Other Post-Employment Benefits	\$-	\$6	-	\$-	\$6	-
• Expenditure by Category Redistribution	-	-126	-	-	-832	-
• Salary Adjustments	7	708	-	7	708	-
• Benefit Adjustments	2	292	-	2	321	-
• Budget Position Transparency	-	126	-7.9	-	832	-7.9
• Retirement Rate Adjustments	-	283	-	-	283	-
• SWCAP	-	-	-	-	-6	-
• Miscellaneous Baseline Adjustments	-	-9,000	-	-	-9,950	-
Totals, Other Workload Budget Adjustments	\$9	\$-7,711	-7.9	\$9	\$-8,638	-7.9
Totals, Workload Budget Adjustments	\$9	\$-7,711	-7.9	\$9	\$-8,638	-7.9

* 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

Totals, Budget Adjustments	\$9	\$-7,711	-7.9	\$9	\$-8,638	-7.9
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PROGRAM DESCRIPTIONS**6380 - VICTIM COMPENSATION**

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

6385 - RESTITUTION PROGRAM

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

6390 - GOVERNMENT CLAIMS

This program receives, investigates, and processes claims for money or damages filed against the state.

6395 - GOOD SAMARITAN

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

DETAILED EXPENDITURES BY PROGRAM

		2016-17*	2017-18*	2018-19*
6380	PROGRAM REQUIREMENTS			
	VICTIM COMPENSATION			
	State Operations:			
0001	General Fund	\$121	\$130	\$130
0214	Restitution Fund	25,700	26,871	26,896
0890	Federal Trust Fund	982	1,854	1,848
	Totals, State Operations	\$26,803	\$28,855	\$28,874
	Local Assistance:			
0214	Restitution Fund	\$46,107	\$47,041	\$46,663
0890	Federal Trust Fund	23,000	23,000	23,000
3286	Safe Neighborhoods and Schools Fund	3,945	4,518	6,426
	Totals, Local Assistance	\$73,052	\$74,559	\$76,089
6385	PROGRAM REQUIREMENTS			
	FISCAL SERVICES DIVISION			
	State Operations:			
0214	Restitution Fund	\$4,216	\$6,653	\$6,657
	Totals, State Operations	\$4,216	\$6,653	\$6,657
	Local Assistance:			
0214	Restitution Fund	\$7,074	\$7,317	\$7,317
	Totals, Local Assistance	\$7,074	\$7,317	\$7,317
6395	PROGRAM REQUIREMENTS			
	GOOD SAMARITAN			
	Local Assistance:			
0214	Restitution Fund	\$-	\$20	\$20
	Totals, Local Assistance	\$-	\$20	\$20

* 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

SUBPROGRAM REQUIREMENTS				
9900100	Administration			
	State Operations:			
0214	Restitution Fund	\$11,658	\$11,869	\$11,874
	Totals, State Operations	\$11,658	\$11,869	\$11,874
SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed			
	State Operations:			
0214	Restitution Fund	-\$11,658	-\$11,869	-\$11,874
	Totals, State Operations	-\$11,658	-\$11,869	-\$11,874
TOTALS, EXPENDITURES				
	State Operations	31,019	35,508	35,531
	Local Assistance	80,126	81,896	83,426
	Totals, Expenditures	\$111,145	\$117,404	\$118,957

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Baseline Positions	231.6	232.6	232.6	\$14,931	\$14,448	\$14,448
Budget Position Transparency	-	-7.9	-7.9	-	126	832
Other Adjustments	-2.0	-	-	578	715	715
Net Totals, Salaries and Wages	229.6	224.7	224.7	\$15,509	\$15,289	\$15,995
Staff Benefits	-	-	-	7,978	9,022	9,051
Totals, Personal Services	229.6	224.7	224.7	\$23,487	\$24,311	\$25,046
OPERATING EXPENSES AND EQUIPMENT				\$7,532	\$11,197	\$10,485
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$31,019	\$35,508	\$35,531

2 Local Assistance	Expenditures		
	2016-17*	2017-18*	2018-19*
Victims of Crime Claim Payments	\$57,263	\$57,000	\$56,622
Joint Powers/Criminal Restitution Compacts	12,918	14,137	14,137
10 Percent County Rebates	4,000	4,221	4,221
Trauma Recovery Centers	2,000	2,000	2,000
Good Samaritan	-	20	20
Proposition 47 - Trauma Recovery Centers	3,945	4,518	6,426
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$80,126	\$81,896	\$83,426

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$121	\$121	\$130
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	2	-
TOTALS, EXPENDITURES	\$121	\$130	\$130
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

APPROPRIATIONS

001 Budget Act appropriation	\$32,738	\$32,235	\$33,553
Allocation for Employee Compensation	-	708	-
Allocation for Other Post-Employment Benefits	-	6	-
Allocation for Staff Benefits	-	292	-
Budget Position Transparency	-	126	-
Expenditure by Category Redistribution	-	-126	-
Section 3.60 Pension Contribution Adjustment	-	283	-
Totals Available	\$32,738	\$33,524	\$33,553
Unexpended balance, estimated savings	-2,822	-	-
TOTALS, EXPENDITURES	\$29,916	\$33,524	\$33,553

0890 Federal Trust Fund

APPROPRIATIONS

001 Budget Act appropriation	\$1,789	\$1,854	\$1,848
Totals Available	\$1,789	\$1,854	\$1,848
Unexpended balance, estimated savings	-807	-	-
TOTALS, EXPENDITURES	\$982	\$1,854	\$1,848

0903 State Penalty Fund

APPROPRIATIONS

011 Budget Act appropriation (transfer from the State Penalty Fund to the Restitution Fund)	(-)	(\$9,100)	(\$6,534)
TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (State Operations)	\$31,019	\$35,508	\$35,531

2 LOCAL ASSISTANCE

2016-17* 2017-18* 2018-19*

0214 Restitution Fund

APPROPRIATIONS

101 Budget Act appropriation	\$20	\$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	43,000	43,000	33,622
Government Code section 13963(f)	4,221	4,221	4,221
Totals Available	\$63,378	\$63,378	\$54,000
Unexpended balance, estimated savings	-10,197	-9,000	-
TOTALS, EXPENDITURES	\$53,181	\$54,378	\$54,000

0890 Federal Trust Fund

APPROPRIATIONS

101 Budget Act appropriation	\$23,000	\$23,000	\$23,000
TOTALS, EXPENDITURES	\$23,000	\$23,000	\$23,000

3286 Safe Neighborhoods and Schools Fund

APPROPRIATIONS

Government Code section 7599.1(c)	\$3,945	\$4,518	\$6,426
TOTALS, EXPENDITURES	\$3,945	\$4,518	\$6,426
Total Expenditures, All Funds, (Local Assistance)	\$80,126	\$81,896	\$83,426
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$111,145	\$117,404	\$118,957

FUND CONDITION STATEMENTS

2016-17* 2017-18* 2018-19*

0214 Restitution Fund^s

BEGINNING BALANCE	\$60,927	\$68,530	\$48,434
Prior Year Adjustments	25,862	-	-

* 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

Adjusted Beginning Balance	\$86,789	\$68,530	\$48,434
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4131000 Crimes of Public Offense Fines	14,034	10,000	10,000
4131500 Felony Conviction Penalties	47,749	50,000	50,000
4143500 Miscellaneous Services to the Public	3	1	1
4170700 Civil and Criminal Violation Assessment	1,359	1,300	1,300
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	319	300	300
4172500 Miscellaneous Revenue	5	4	4
4173000 Penalty Assessments - Other	23,711	-	-
Transfers and Other Adjustments			
Revenue Transfer from the State Penalty Fund (0903) to the Restitution Fund (0214) per Proposed Item 7870-011-0903	-	9,100	6,534
Total Revenues, Transfers, and Other Adjustments	\$87,180	\$70,705	\$68,139
Total Resources	\$173,969	\$139,235	\$116,573
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0690 Office of Emergency Services (State Operations)	1	-	-
0690 Office of Emergency Services (Local Assistance)	5,200	-	-
0820 Department of Justice (State Operations)	362	-	-
0820 Department of Justice (Local Assistance)	4,855	-	-
5227 Board of State and Community Corrections (State Operations)	304	-	-
5227 Board of State and Community Corrections (Local Assistance)	9,215	-	-
7870 California Victim Compensation Board (State Operations)	29,916	33,524	33,553
7870 California Victim Compensation Board (Local Assistance)	53,181	54,378	54,000
8880 Financial Information System for California (State Operations)	42	43	3
9892 Supplemental Pension Payments (State Operations)	-	-	381
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,363	2,856	2,886
Total Expenditures and Expenditure Adjustments	\$105,439	\$90,801	\$90,823
FUND BALANCE	\$68,530	\$48,434	\$25,750
Reserve for economic uncertainties	68,530	48,434	25,750

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	231.6	232.6	232.6	\$14,931	\$14,448	\$14,448
Budget Position Transparency	-	-7.9	-7.9	-	126	832
Salary and Other Adjustments	-2.0	-	-	578	715	715
Totals, Adjustments	-2.0	-7.9	-7.9	\$578	\$841	\$1,547
TOTALS, SALARIES AND WAGES	229.6	224.7	224.7	\$15,509	\$15,289	\$15,995

* 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

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 1,925,000 active employees and retirees of state and local agencies in California as of June 30, 2017. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,442,000 active and retired state, local government, and school employees and their family members as of June 30, 2017. 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.

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6410	Retirement	670.4	758.6	758.6	\$97,515	\$107,808	\$113,387
6415	Health Benefits	254.6	254.6	254.6	63,058	71,905	71,955
6420	Investment Operations	308.8	365.2	365.2	65,446	70,616	72,583
6425	Administration	1,513.8	1,647.8	1,647.8	187,081	204,317	211,794
6430	Benefit Payments	-	-	-	26,267,421	27,585,798	29,365,037
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		2,747.6	3,026.2	3,026.2	\$26,680,521	\$28,040,444	\$29,834,756

FUNDING		2016-17*	2017-18*	2018-19*
0815	Judges Retirement Fund	\$1,590	\$1,796	\$2,416
0820	Legislators Retirement Fund	548	579	545
0822	Public Employees Health Care Fund (PEHCF)	4,309,944	3,902,538	4,033,112
0830	Public Employees Retirement Fund	22,233,360	23,987,176	25,642,128
0833	Annuity Health Care Coverage Fund	99,211	106,569	114,397
0849	Replacement Benefit Custodial Fund	15	450	449
0884	Judges Retirement System II Fund	1,804	2,178	2,815
0950	Public Employees Contingency Reserve Fund	25,706	29,565	29,585
0995	Reimbursements	8,343	9,593	9,309
TOTALS, EXPENDITURES, ALL FUNDS		\$26,680,521	\$28,040,444	\$29,834,756

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

MAJOR PROGRAM CHANGES

- The Budget includes an increase to the state's pension contribution due to the CalPERS Board's action in 2016 to lower the assumed rate of return for the system. The assumption change increased the system's liabilities, resulting in an increase to the state's funding obligation. The reduction in the assumed rate of return, from 7.5 to 7 percent, is being phased in over three years; this is the second year of the phase-in.
- The Budget also includes \$623.5 million within the Proposition 2 debt payment requirement to pay down the General Fund's portion of a loan from the Surplus Money Investment Fund. This loan funded a one-time \$6 billion supplemental pension payment to CalPERS in 2017-18. The payment was made to mitigate the increase in state contributions due to the lower assumed rate of return, as described above, and has been apportioned accordingly to the five state retirement plans based on the unfunded liability of each plan.

* 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**DETAILED BUDGET ADJUSTMENTS**

	2017-18*			2018-19*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Allocation for Other Post-Employment Benefits	\$-	\$9	-	\$-	\$9	-
• Miscellaneous Baseline Adjustments	-	-758,228	-46.2	-	1,036,034	-46.2
• Salary Adjustments	-	1,287	-	-	1,287	-
• Benefit Adjustments	-	533	-	-	583	-
• Retirement Rate Adjustments	-	581	-	-	581	-
Totals, Other Workload Budget Adjustments	\$-	\$-755,818	-46.2	\$-	\$1,038,494	-46.2
Totals, Workload Budget Adjustments	\$-	\$-755,818	-46.2	\$-	\$1,038,494	-46.2
Totals, Budget Adjustments	\$-	\$-755,818	-46.2	\$-	\$1,038,494	-46.2

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

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

0830 Public Employees' Retirement Fund^{1/}	PY 2016-17*	CY 2017-18*	BY 2018-19*
Beginning Balance	\$298,704,002	\$326,498,998	\$355,584,457
Prior Year Adjustments	574,705	-	-
Adjusted Beginning Balance	\$299,278,707	\$326,498,998	\$355,584,457
Revenues:			
Investment Income	\$33,131,510	\$35,533,544	\$38,109,726
Employer Contributions-State ^{2/}	5,467,072	5,874,536	5,874,536
Employer Contributions-Local	6,965,433	7,484,571	7,484,571
Member Contributions	4,111,911	4,418,374	4,418,374
Contribution Refunds	(222,275)	(238,390)	(255,673)
Total Revenues	\$49,453,651	\$53,072,635	\$55,631,534
Expenditures:			
Pension Benefit Payments	\$21,215,888	\$22,754,040	\$24,403,708
Administrative Expenditures ^{3/}	334,477	364,382	364,382
Other Expenditures ^{4/}	682,995	868,754	868,754
Total Expenditures	\$22,233,360	\$23,987,176	\$25,636,844
Ending Fund Balance	\$326,498,998	\$355,584,457	\$385,579,148

^{1/} This display reflects fund data as of the 2018-19 Governor's Budget.

^{2/} The 2018 Budget Act estimates 2018-19 state contributions to CalPERS to be \$6,189,583,000. The reduction in this estimate from the 2018-19 Governor's Budget to the 2018 Budget Act reflects a decrease in the five state plans' employer contribution rates, with the exception of the state safety plan, as approved by the CalPERS Board of Administration at its April 2018 meeting.

^{3/} The 2018 Budget Act estimates 2018-19 administrative expenditures to be \$377,990,000, as approved by the CalPERS Board of Administration at its May 2018 meeting. The increase to this estimate from the 2018-19 Governor's Budget to the 2018 Budget Act is primarily due to an increase in salary and benefits.

^{4/} The 2018 Budget Act estimates 2018-19 other expenditures to be \$860,430,000, as approved by the CalPERS Board of Administration at its May 2018 meeting. The net decrease to this estimate from the 2018-19 Governor's Budget to the 2018 Budget Act is primarily due to an increase in investment operating costs and a decrease in investment external management fees.

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

0833 Annuitants' Health Care Coverage Fund Summary^{1/} (California Employers' Retiree Benefit Trust)	PY 2016-17*	CY 2017-18*	BY 2018-19*
Beginning Balance	\$147,283	\$538,658	\$875,561
Revenues:^{2/}			
299001 State Prefunding of OPEB:			
State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU)	\$0	\$0	\$167,405
State BU2 Subaccount ^{3/}	9,856	6,330	13,408
State BU5 Subaccount ^{3/}	90,236	59,153	73,798
State BU6 Subaccount ^{3/}	170,113	130,490	220,942
State BU7 Subaccount ^{3/}	25,303	11,432	29,908
State BU8 Subaccount	0	12,132	28,285
State BU9 Subaccount ^{3/}	35,210	11,377	29,712
State BU10 Subaccount ^{3/}	8,119	3,744	8,579
State BU12 Subaccount	2,152	16,557	34,092
State BU13 Subaccount	0	1,536	3,772
State BU16 Subaccount	1,422	6,745	12,935
State BU18 Subaccount	0	7,598	20,973
State BU19 Subaccount	0	8,622	19,919
State Judicial Employees Subaccount	3,223	7,378	8,916
State Excluded Employees	0	0	8,049
Chapter 2, Statutes of 2016 (Assembly Bill 133) ^{3/}	(240,000)	0	0
State Income from Investments	46,046	54,410	86,517
Total Revenues	\$391,680	\$337,504	\$767,210
Expenditures:			
Administrative Expenditures	\$305	\$601	\$1,070
Total Expenditures	\$305	\$601	\$1,070
Total Resources^{4/}	\$538,658	\$875,561	\$1,641,701

^{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, please see the fund condition statement.

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

^{3/} Pursuant to Chapter 2, Statutes of 2016 (Assembly Bill 133), the 2015 Budget Act included a one-time allocation of \$240 million to pay down the state's unfunded liability for retiree health care. This amount was apportioned to the trust fund accounts of bargaining units that had reached a memorandum of understanding with the Administration by November 1, 2016, and where such agreement included employer and employee contributions for prefunding retiree health care. Pursuant to the requirements of AB 133, the \$240 million appropriation was apportioned to the following subaccounts in 2016-17: \$9,856,000 to BU2, \$37,760,000 to BU5, \$123,752,000 to BU6, \$25,303,000 to BU7, \$35,210,000 to BU 9, and \$8,119,000 to BU10.

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

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, 2017, there were about 1,257,000 active and inactive members, and about 668,000 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, 2017, there were 2,945 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.

6415 - HEALTH BENEFITS

The Health Benefits Branch program contracts with health maintenance organizations, claim administrators, employee associations, and others to provide health and long-term care 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 \$326.4 billion, as of June 30, 2017.

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, Operational Support, and Public Affairs.

DETAILED EXPENDITURES BY PROGRAM

		2016-17*	2017-18*	2018-19*
	PROGRAM REQUIREMENTS			
6410	RETIREMENT			
	State Operations:			
0815	Judges Retirement Fund	\$1,590	\$1,796	\$2,416
0820	Legislators Retirement Fund	548	579	545
0830	Public Employees Retirement Fund	90,293	99,042	102,922
0833	Annuity Health Care Coverage Fund	3,265	3,763	4,240
0849	Replacement Benefit Custodial Fund	15	450	449

* 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

0884	Judges Retirement System II Fund	1,804	2,178	2,815
	Totals, State Operations	\$97,515	\$107,808	\$113,387
	PROGRAM REQUIREMENTS			
6415	HEALTH BENEFITS			
	State Operations:			
0822	Public Employees Health Care Fund (PEHCF)	\$37,352	\$42,340	\$42,370
0950	Public Employees Contingency Reserve Fund	25,706	29,565	29,585
	Totals, State Operations	\$63,058	\$71,905	\$71,955
	PROGRAM REQUIREMENTS			
6420	INVESTMENT OPERATIONS			
	State Operations:			
0830	Public Employees Retirement Fund	\$65,446	\$70,616	\$72,583
	Totals, State Operations	\$65,446	\$70,616	\$72,583
	PROGRAM REQUIREMENTS			
6425	ADMINISTRATION			
	State Operations:			
0830	Public Employees Retirement Fund	178,738	194,724	202,485
0995	Reimbursements	8,343	9,593	9,309
	Totals, State Operations	\$187,081	\$204,317	\$211,794
	PROGRAM REQUIREMENTS			
6430	BENEFIT PAYMENTS			
	Unclassified:			
0822	Public Employees Health Care Fund (PEHCF)	\$4,272,592	\$3,860,198	\$3,990,742
0830	Public Employees Retirement Fund	21,898,883	23,622,794	25,264,138
0833	Annuity Health Care Coverage Fund	95,946	102,806	110,157
	Totals, Unclassified	\$26,267,421	\$27,585,798	\$29,365,037
	TOTALS, EXPENDITURES			
	State Operations	413,100	454,646	469,719
	Unclassified	26,267,421	27,585,798	29,365,037
	Totals, Expenditures	\$26,680,521	\$28,040,444	\$29,834,756

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Baseline Positions	3,072.4	3,072.4	3,072.4	\$231,029	\$230,390	\$230,390
Other Adjustments	-324.8	-46.2	-46.2	-13,182	4,181	4,181
Net Totals, Salaries and Wages	2,747.6	3,026.2	3,026.2	\$217,847	\$234,571	\$234,571
Staff Benefits	-	-	-	112,771	134,427	134,477
Totals, Personal Services	2,747.6	3,026.2	3,026.2	\$330,618	\$368,998	\$369,048
OPERATING EXPENSES AND EQUIPMENT				\$82,432	\$85,598	\$100,621
SPECIAL ITEMS OF EXPENSES				50	50	50
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$413,100	\$454,646	\$469,719
4 Unclassified				Expenditures		
				2016-17*	2017-18*	2018-19*
Other Special Items of Expense				\$26,267,421	\$27,585,798	\$29,365,037

* 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

TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$26,267,421	\$27,585,798	\$29,365,037
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DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
State retirement contribution to CalPERS (GF)	(\$2,506,278)	(\$5,880,687)	(\$2,941,625)
Revised Estimates	(-)	(-)	(-51,128)
State retirement contribution to CalPERS (GF) CSU	(621,483)	(660,793)	(692,717)
Revised Estimates	(-)	(-)	(-9,422)
TOTALS, EXPENDITURES	-	-	-
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (SF)	(\$1,577,092)	(\$3,730,761)	(\$1,861,585)
Revised Estimates	(-)	(-)	(-25,017)
TOTALS, EXPENDITURES	-	-	-
0815 Judges Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$1,765)	(\$1,796)	(\$1,796)
Current Year and Budget Year Adjustments	(-)	(-)	(620)
Past Year Adjustments	(-175)	(-)	(-)
Article XVI, Section 17 of the California State Constitution	1,765	1,796	2,416
Past Year Adjustments	-175	-	-
TOTALS, EXPENDITURES	\$1,590	\$1,796	\$2,416
0820 Legislators Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$599)	(\$579)	(\$579)
Current Year and Budget Year Adjustments	(-)	(-)	(-34)
Past Year Adjustments	(-51)	(-)	(-)
Article XVI, Section 17 of the California State Constitution	599	579	545
Past Year Adjustments	-51	-	-
TOTALS, EXPENDITURES	\$548	\$579	\$545
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
001 Budget Act appropriation	\$41,512	\$40,881	\$42,370
Allocation for Employee Compensation	-	779	-
Allocation for Other Post-Employment Benefits	-	5	-
Allocation for Staff Benefits	-	323	-
Past Year Adjustments	-4,160	-	-
Section 3.60 Pension Contribution Adjustment	-	352	-
TOTALS, EXPENDITURES	\$37,352	\$42,340	\$42,370
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
003 Budget Act appropriation	(\$987,243)	(\$868,754)	(\$868,754)
Current Year and Budget Year Adjustments	(-)	(-)	(-8,324)
Past Year Adjustments	(-304,248)	(-)	(-)
015 Budget Act appropriation	(369,798)	(364,382)	(364,383)
Current Year and Budget Year Adjustments	(-)	(-)	(13,607)
Past Year Adjustments	(-35,321)	(-)	(-)
Article XVI, Section 17 of the California State Constitution	369,798	364,382	377,940
Current Year and Budget Year Adjustments	-	-50	-

* 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

Past Year Adjustments	-35,371	-	-
Government Code section 20236 (investment related bill analysis)	-	-	50
Current Year and Budget Year Adjustments	-	50	-
Past Year Adjustments	50	-	-
TOTALS, EXPENDITURES	\$334,477	\$364,382	\$377,990
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$4,054)	(\$3,763)	(\$3,763)
Current Year and Budget Year Adjustments	(-)	(-)	(477)
Past Year Adjustments	(-789)	(-)	(-)
Government Code section 22940	4,054	3,763	4,240
Past Year Adjustments	-789	-	-
TOTALS, EXPENDITURES	\$3,265	\$3,763	\$4,240
0849 Replacement Benefit Custodial Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$14)	(\$450)	(\$450)
Current Year and Budget Year Adjustments	(-)	(-)	(-1)
Past Year Adjustments	(1)	(-)	(-)
Government Code section 21756	14	450	449
Past Year Adjustments	1	-	-
TOTALS, EXPENDITURES	\$15	\$450	\$449
0884 Judges Retirement System II Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$1,983)	(\$2,178)	(\$2,178)
Current Year and Budget Year Adjustments	(-)	(-)	(637)
Past Year Adjustments	(-179)	(-)	(-)
Article XVI, Section 17 of the California State Constitution	1,983	2,178	2,815
Past Year Adjustments	-179	-	-
TOTALS, EXPENDITURES	\$1,804	\$2,178	\$2,815
0950 Public Employees Contingency Reserve Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$28,365	\$28,333	\$29,294
Allocation for Employee Compensation	-	502	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	208	-
Past Year Adjustments	-2,944	-	-
Section 3.60 Pension Contribution Adjustment	-	227	-
017 Budget Act appropriation	285	281	291
Allocation for Employee Compensation	-	6	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	2	-
TOTALS, EXPENDITURES	\$25,706	\$29,565	\$29,585
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (NGC)	(\$670,367)	(\$1,576,830)	(\$789,699)
Revised Estimates	(-)	(-)	(-10,477)
TOTALS, EXPENDITURES	-	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$8,343	\$9,593	\$9,309
TOTALS, EXPENDITURES	\$8,343	\$9,593	\$9,309
Total Expenditures, All Funds, (State Operations)	\$413,100	\$454,646	\$469,719

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7900 Public Employees' Retirement System - Continued

4 UNCLASSIFIED	2016-17*	2017-18*	2018-19*
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
Government Code section 22840.2 (benefits paid)	\$3,968,277	\$4,286,345	\$3,990,742
Current Year and Budget Year Adjustments	-	-426,147	-
Past Year Adjustments	304,315	-	-
TOTALS, EXPENDITURES	\$4,272,592	\$3,860,198	\$3,990,742
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
Government Code sections 20170-20178 (benefits paid)	\$21,539,390	\$23,088,826	\$24,403,708
Current Year and Budget Year Adjustments	-	-334,786	-
Past Year Adjustments	-323,502	-	-
Government Code sections 20172 and 20208 (other investment-related expenses)	90,538	91,236	93,421
Past Year Adjustments	-21,052	-	-
Government Code section 20210 (external investment advisors)	896,705	777,518	767,009
Past Year Adjustments	-283,196	-	-
TOTALS, EXPENDITURES	\$21,898,883	\$23,622,794	\$25,264,138
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
Government Code sections 22940 (benefits paid)	\$91,001	\$100,101	\$110,157
Current Year and Budget Year Adjustments	-	2,705	-
Past Year Adjustments	4,945	-	-
TOTALS, EXPENDITURES	\$95,946	\$102,806	\$110,157
Total Expenditures, All Funds, (Unclassified)	\$26,267,421	\$27,585,798	\$29,365,037
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$26,680,521	\$28,040,444	\$29,834,756

FUND CONDITION STATEMENTS

	2016-17*	2017-18*	2018-19*
0822 Public Employees Health Care Fund (PEHCF) ^N			
BEGINNING BALANCE	\$303,705	\$407,052	\$351,727
Prior Year Adjustments	10,595	-	-
Adjusted Beginning Balance	\$314,300	\$407,052	\$351,727
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	4,851	5,094	5,348
4170900 Contributions to Fiduciary Funds	4,399,342	3,844,486	4,049,126
Total Revenues, Transfers, and Other Adjustments	\$4,404,193	\$3,849,580	\$4,054,474
Total Resources	\$4,718,493	\$4,256,632	\$4,406,201
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7900 Public Employees' Retirement System (State Operations)	37,352	42,340	42,370
7900 Public Employees' Retirement System (Unclassified)	4,272,592	3,860,198	3,990,742
9892 Supplemental Pension Payments (State Operations)	-	-	478
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,497	2,367	3,268
Total Expenditures and Expenditure Adjustments	\$4,311,441	\$3,904,905	\$4,036,858
FUND BALANCE	\$407,052	\$351,727	\$369,343
Reserve for economic uncertainties	407,052	351,727	369,343
0833 Annuitants Health Care Coverage Fund ^N			
BEGINNING BALANCE	\$5,122,188	\$6,791,289	\$8,207,678

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7900 Public Employees' Retirement System - Continued

Prior Year Adjustments	-323	-	-
Adjusted Beginning Balance	\$5,121,865	\$6,791,289	\$8,207,678
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	519,518	467,885	569,619
4170900 Contributions to Fiduciary Funds	857,541	700,000	800,000
4172500 Miscellaneous Revenue	391,680	355,213	722,020
Total Revenues, Transfers, and Other Adjustments	\$1,768,739	\$1,523,098	\$2,091,639
Total Resources	\$6,890,604	\$8,314,387	\$10,299,317
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7900 Public Employees' Retirement System (State Operations)	3,265	3,763	4,240
7900 Public Employees' Retirement System (Unclassified)	95,946	102,806	110,157
9892 Supplemental Pension Payments (State Operations)	-	-	43
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	104	140	335
Total Expenditures and Expenditure Adjustments	\$99,315	\$106,709	\$114,775
FUND BALANCE	\$6,791,289	\$8,207,678	\$10,184,542
Reserve for economic uncertainties	6,791,289	8,207,678	10,184,542
0950 Public Employees Contingency Reserve Fund^N			
BEGINNING BALANCE	\$10,595	\$12,297	\$13,647
Prior Year Adjustments	-485	-	-
Adjusted Beginning Balance	\$10,110	\$12,297	\$13,647
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	2,064	2,511	2,787
4170900 Contributions to Fiduciary Funds	27,448	29,863	21,337
4172500 Miscellaneous Revenue	4,600	4,600	4,200
Total Revenues, Transfers, and Other Adjustments	\$34,112	\$36,974	\$28,324
Total Resources	\$44,222	\$49,271	\$41,971
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7900 Public Employees' Retirement System (State Operations)	25,706	29,565	29,585
9650 Health and Dental Benefits for Annuitants (State Operations)	4,600	4,600	4,200
9892 Supplemental Pension Payments (State Operations)	-	-	327
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,619	1,459	1,544
Total Expenditures and Expenditure Adjustments	\$31,925	\$35,624	\$35,656
FUND BALANCE	\$12,297	\$13,647	\$6,315
Reserve for economic uncertainties	12,297	13,647	6,315

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	3,072.4	3,072.4	3,072.4	\$231,029	\$230,390	\$230,390
Salary and Other Adjustments	-324.8	-46.2	-46.2	-13,182	4,181	4,181
Totals, Adjustments	-324.8	-46.2	-46.2	\$-13,182	\$4,181	\$4,181
TOTALS, SALARIES AND WAGES	2,747.6	3,026.2	3,026.2	\$217,847	\$234,571	\$234,571

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

7910 Office of Administrative Law

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

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

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6440	Regulatory Oversight	20.4	20.6	20.6	\$3,511	\$3,793	\$3,819
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		20.4	20.6	20.6	\$3,511	\$3,793	\$3,819
FUNDING		2016-17*			2017-18*		
0001	General Fund			\$1,919		\$2,206	\$2,264
0995	Reimbursements			122		111	111
9740	Central Service Cost Recovery Fund			1,470		1,476	1,444
TOTALS, EXPENDITURES, ALL FUNDS				\$3,511		\$3,793	\$3,819

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

DETAILED BUDGET ADJUSTMENTS

		2017-18*			2018-19*		
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments							
Other Workload Budget Adjustments							
• Allocation for Other Post-Employment Benefits		\$5	\$4	-	\$5	\$4	-
• Expenditure by Category Redistribution		-136	-103	-	-176	-133	-
• Budget Position Transparency		136	103	0.6	176	133	0.6
• Salary Adjustments		56	43	-	56	43	-
• Miscellaneous Baseline Adjustments		-	-	-	56	-33	-
• Retirement Rate Adjustments		20	15	-	20	15	-
• Benefit Adjustments		18	13	-	20	14	-
Totals, Other Workload Budget Adjustments		\$99	\$75	0.6	\$157	\$43	0.6
Totals, Workload Budget Adjustments		\$99	\$75	0.6	\$157	\$43	0.6
Totals, Budget Adjustments		\$99	\$75	0.6	\$157	\$43	0.6

* 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**DETAILED EXPENDITURES BY PROGRAM**

		2016-17*	2017-18*	2018-19*
	PROGRAM REQUIREMENTS			
6440	REGULATORY OVERSIGHT			
	State Operations:			
0001	General Fund	\$1,919	\$2,206	\$2,264
0995	Reimbursements	122	111	111
9740	Central Service Cost Recovery Fund	1,470	1,476	1,444
	Totals, State Operations	\$3,511	\$3,793	\$3,819
	TOTALS, EXPENDITURES			
	State Operations	3,511	3,793	3,819
	Totals, Expenditures	\$3,511	\$3,793	\$3,819

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Baseline Positions	20.0	20.0	20.0	\$1,757	\$1,772	\$1,772
Budget Position Transparency	-	0.6	0.6	-	239	309
Other Adjustments	0.4	-	-	211	99	99
Net Totals, Salaries and Wages	20.4	20.6	20.6	\$1,968	\$2,110	\$2,180
Staff Benefits	-	-	-	874	1,073	1,076
Totals, Personal Services	20.4	20.6	20.6	\$2,842	\$3,183	\$3,256
OPERATING EXPENSES AND EQUIPMENT				\$669	\$610	\$563
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$3,511	\$3,793	\$3,819

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,000	\$2,107	\$2,264
Allocation for Employee Compensation	-	56	-
Allocation for Other Post-Employment Benefits	-	5	-
Allocation for Staff Benefits	-	18	-
Budget Position Transparency	-	136	-
Expenditure by Category Redistribution	-	-136	-
Section 3.60 Pension Contribution Adjustment	-	20	-
Totals Available	\$2,000	\$2,206	\$2,264
Unexpended balance, estimated savings	-81	-	-
TOTALS, EXPENDITURES	\$1,919	\$2,206	\$2,264
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$122	\$111	\$111
TOTALS, EXPENDITURES	\$122	\$111	\$111
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.

7910 Office of Administrative Law - Continued

001 Budget Act appropriation	\$1,470	\$1,401	\$1,444
Allocation for Employee Compensation	-	43	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	13	-
Budget Position Transparency	-	103	-
Expenditure by Category Redistribution	-	-103	-
Section 3.60 Pension Contribution Adjustment	-	15	-
TOTALS, EXPENDITURES	\$1,470	\$1,476	\$1,444
Total Expenditures, All Funds, (State Operations)	\$3,511	\$3,793	\$3,819

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	20.0	20.0	20.0	\$1,757	\$1,772	\$1,772
Budget Position Transparency	-	0.6	0.6	-	239	309
Salary and Other Adjustments	0.4	-	-	211	99	99
Totals, Adjustments	0.4	0.6	0.6	\$211	\$338	\$408
TOTALS, SALARIES AND WAGES	20.4	20.6	20.6	\$1,968	\$2,110	\$2,180

* 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

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 Program (Internal Revenue Code 403(b) and 457(b) plans)
- Teachers' Health Benefits Fund
- Teachers' Deferred Compensation Fund

CalSTRS provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system. As of June 30, 2017, there are approximately 933,000 members, retirees and beneficiaries of 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		
		2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6450	Service to Members and Employers	1,077.4	1,224.0	1,281.5	\$340,210	\$503,175	\$528,820
6455	Corporate Governance	12.0	12.0	12.0	31,577	34,298	36,012
6465	Benefit Payments	-	-	-	13,816,430	14,525,510	15,181,690
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		1,089.4	1,236.0	1,293.5	\$14,188,217	\$15,062,983	\$15,746,522
FUNDING				2016-17*	2017-18*	2018-19*	
0835	Teachers Retirement Fund			\$14,146,458	\$15,020,072	\$15,700,172	
8001	Teachers Health Benefits Fund			29,094	27,506	30,314	
8005	Teachers Replacement Benefits Program Fund			11,359	12,610	13,241	
8041	Teachers Deferred Compensation Fund			1,306	2,795	2,795	
TOTALS, EXPENDITURES, ALL FUNDS				\$14,188,217	\$15,062,983	\$15,746,522	

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Education Code, Title 1, Division 1, Part 13.

MAJOR PROGRAM CHANGES

- The Budget includes \$3.1 billion General Fund for state contributions to CalSTRS. This roughly \$300 million year-over-year increase is due to an unanticipated increase in payroll growth, and the Teachers' Retirement Board's decision to exercise its authority to increase state contributions by 0.5 percent of teacher payroll, consistent with the funding strategy signed into law in 2014. The Teachers' Retirement Board adopted changes in demographic and economic assumptions in 2017, which resulted in an increase to the system's liabilities, thereby increasing the state's funding obligation.
- The Budget also includes \$3.4 million and 14 positions to increase internal investment management to achieve CalSTRS' investment objectives more effectively. The funding and positions in 2018-19 are the first step of a five-year phase in of \$15.4 million in permanent funding and 58 positions.

DETAILED BUDGET ADJUSTMENTS

2017-18*

2018-19*

* 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

	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Internal Investment Management	\$-	\$-	-	\$-	\$3,400	14.0
Totals, Workload Budget Change Proposals	<u>\$-</u>	<u>\$-</u>	<u>-</u>	<u>\$-</u>	<u>\$3,400</u>	<u>14.0</u>
Other Workload Budget Adjustments						
• Allocation for Other Post-Employment Benefits	-	-	-	-	12	-
• Miscellaneous Baseline Adjustments	-	1,101	-	-	1,773,409	106.5
• Salary Adjustments	-	-	-	-	2,862	-
• Benefit Adjustments	-	-	-	-	1,365	-
Totals, Other Workload Budget Adjustments	<u>\$-</u>	<u>\$1,101</u>	<u>-</u>	<u>\$-</u>	<u>\$1,777,648</u>	<u>106.5</u>
Totals, Workload Budget Adjustments	<u>\$-</u>	<u>\$1,101</u>	<u>-</u>	<u>\$-</u>	<u>\$1,781,048</u>	<u>120.5</u>
Totals, Budget Adjustments	<u>\$-</u>	<u>\$1,101</u>	<u>-</u>	<u>\$-</u>	<u>\$1,781,048</u>	<u>120.5</u>

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

0835 Teachers' Retirement Fund^{1/}	PY 2016-17*	CY 2017-18*	BY 2018-19*
Beginning Balance	\$188,790,273	\$210,083,125	\$221,910,547
Revenues:			
Investment Income	\$25,564,164	\$15,478,277	\$15,935,797
Employer Contributions	4,161,875	4,923,724	5,835,842
Member Contributions	3,440,883	3,730,043	3,994,688
State Contributions	2,478,230	2,795,445	3,081,732
Other Income	71,978	72,610	72,390
Total Revenues	\$35,717,130	\$27,000,099	\$28,920,449
Expenditures:			
Pension Benefit Payments	\$13,615,413	\$14,338,188	\$14,982,415
Other Benefit Payments	160,729	147,962	156,407
Administrative Expenditures	153,094	260,105	273,864
Other Expenditures	379,533	347,422	397,636
Contribution Refunds	115,509	79,000	76,000
Total Expenditures	\$14,424,278	\$15,172,677	\$15,886,322
Ending Fund Balance	\$210,083,125	\$221,910,547	\$234,944,674
8005 Teachers' Replacement Benefits Program Fund	PY 2016-17*	CY 2017-18*	BY 2018-19*
Beginning Balance	\$-	\$-	\$-
Revenues:			
Employer Contributions	11,359	12,610	13,241
Total Revenues	\$11,359	\$12,610	\$13,241
Expenditures:			
Pension Benefit Payments	11,359	12,610	13,241
Total Expenditures	\$11,359	\$12,610	\$13,241
Ending Fund Balance	\$-	\$-	\$-

^{1/} This display reflects fund data as of the 2018-19 Governor's Budget.

^{2/} The 2018 Budget Act reflects 2018-19 state contributions to CalSTRS to be \$3,082,316,000. The increase in this amount from the 2018-19 Governor's Budget to the 2018 Budget Act is due to an increase in reported creditable compensation.

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

		2016-17*	2017-18*	2018-19*
	PROGRAM REQUIREMENTS			
6450	SERVICE TO MEMBERS AND EMPLOYERS			
	State Operations:			
0835	Teachers Retirement Fund	\$212,873	\$266,039	\$243,046
8001	Teachers Health Benefits Fund	165	756	687
8041	Teachers Deferred Compensation Fund	1,306	2,795	2,795
	Totals, State Operations	\$214,344	\$269,590	\$246,528
	Unclassified:			
0835	Teachers Retirement Fund	\$125,866	\$233,585	\$282,292
	Totals, Unclassified	\$125,866	\$233,585	\$282,292
	PROGRAM REQUIREMENTS			
6455	CORPORATE GOVERNANCE			
	State Operations:			
0835	Teachers Retirement Fund	3,616	3,263	4,870
	Totals, State Operations	\$3,616	\$3,263	\$4,870
	Unclassified:			
0835	Teachers Retirement Fund	\$27,961	\$31,035	\$31,142
	Totals, Unclassified	\$27,961	\$31,035	\$31,142
	PROGRAM REQUIREMENTS			
6465	BENEFIT PAYMENTS			
	Unclassified:			
0835	Teachers Retirement Fund	\$13,776,142	\$14,486,150	\$15,138,822
8001	Teachers Health Benefits Fund	28,929	26,750	29,627
8005	Teachers Replacement Benefits Program Fund	11,359	12,610	13,241
	Totals, Unclassified	\$13,816,430	\$14,525,510	\$15,181,690
	TOTALS, EXPENDITURES			
	State Operations	217,960	272,853	251,398
	Unclassified	13,970,257	14,790,130	15,495,124
	Totals, Expenditures	\$14,188,217	\$15,062,983	\$15,746,522

EXPENDITURES BY CATEGORY

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

7920 State Teachers' Retirement System - Continued

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Baseline Positions	1,202.0	1,236.0	1,173.0	\$97,744	\$106,937	\$101,364
Other Adjustments	-112.6	-	120.5	-11,229	386	11,789
Net Totals, Salaries and Wages	1,089.4	1,236.0	1,293.5	\$86,515	\$107,323	\$113,153
Staff Benefits	-	-	-	45,621	54,566	54,452
Totals, Personal Services	1,089.4	1,236.0	1,293.5	\$132,136	\$161,889	\$167,605
OPERATING EXPENSES AND EQUIPMENT				\$85,824	\$110,964	\$83,793
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$217,960	\$272,853	\$251,398

4 Unclassified	Expenditures		
	2016-17*	2017-18*	2018-19*
Consulting and Professional Services - External - Other	\$153,827	\$264,620	\$313,434
Other Special Items of Expense	13,816,430	14,525,510	15,181,690
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$13,970,257	\$14,790,130	\$15,495,124

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
011 Budget Act appropriation	(\$2,472,993)	(\$2,790,445)	(\$3,034,353)
Revised Creditable Compensation	(-)	(-)	(5,583)
Revised Estimates	(-)	(-)	(42,380)
TOTALS, EXPENDITURES	-	-	-
0835 Teachers Retirement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$182,484	\$202,020	\$206,581
002 Budget Act appropriation	(264,286)	(264,438)	(264,286)
Current Year and Budget Year Adjustments	(-)	(182)	(49,148)
Past Year Adjustments	(-1,499)	(-)	(-)
003 Budget Act appropriation	56,052	45,482	36,465
Education Code section 22307 (admin costs)	3,263	3,263	4,870
Prior Year Balances Available:			
Item 7920-001-0835, Budget Act of 2014 as reappropriated by Item 7920-490, Budget Acts of 2015 and 2016	4,880	-	-
Item 7920-001-0835, Budget Act of 2015 as reappropriated by Item 7920-490, Budget Act of 2016	5,537	5,537	-
Item 7920-003-0835, Budget Act of 2014 as reappropriated by Item 7920-490, Budget Acts of 2015 and 2016	7,133	-	-
Item 7920-003-0835, Budget Act of 2015 as reappropriated by Item 7920-490, Budget Act of 2016	13,000	13,000	-
Totals Available	\$272,349	\$269,302	\$247,916
Unexpended balance, estimated savings	-39,079	-	-
Balance available in subsequent years	-16,781	-	-
TOTALS, EXPENDITURES	\$216,489	\$269,302	\$247,916
8001 Teachers Health Benefits Fund			
APPROPRIATIONS			
Education Code sections 25930 and 25940 (administration expenses)	\$422	\$430	\$687
Current Year and Budget Year Adjustments	-	326	-

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7920 State Teachers' Retirement System - Continued

Totals Available	\$422	\$756	\$687
Unexpended balance, estimated savings	-257	-	-
TOTALS, EXPENDITURES	\$165	\$756	\$687
8041 Teachers Deferred Compensation Fund			
APPROPRIATIONS			
Education Code section 24976 (403(b) Vendor Registry Operating Account)	\$1,878	\$2,020	\$2,795
Current Year and Budget Year Adjustments	-	775	-
Past Year Adjustments	-1	-	-
Totals Available	\$1,877	\$2,795	\$2,795
Unexpended balance, estimated savings	-571	-	-
TOTALS, EXPENDITURES	\$1,306	\$2,795	\$2,795
Total Expenditures, All Funds, (State Operations)	\$217,960	\$272,853	\$251,398
4 UNCLASSIFIED			
	2016-17*	2017-18*	2018-19*
0835 Teachers Retirement Fund			
APPROPRIATIONS			
Education Code section 24202 (benefit payments)	\$13,230,732	\$14,338,188	\$14,982,415
Education Code section 24417 (purchasing power benefit payments)	193,500	147,962	156,407
Education Code section 22307 (administrative costs)	262,787	264,620	313,434
Totals Available	\$13,687,019	\$14,750,770	\$15,452,256
Unexpended balance, estimated savings	242,950	-	-
TOTALS, EXPENDITURES	\$13,929,969	\$14,750,770	\$15,452,256
8001 Teachers Health Benefits Fund			
APPROPRIATIONS			
Education Code section 25930 and 25940 (benefit payments)	\$30,000	\$26,750	\$29,627
Totals Available	\$30,000	\$26,750	\$29,627
Unexpended balance, estimated savings	-1,071	-	-
TOTALS, EXPENDITURES	\$28,929	\$26,750	\$29,627
8005 Teachers Replacement Benefits Program Fund			
APPROPRIATIONS			
Education Code section 24255 (benefit payments)	\$7,400	\$12,610	\$13,241
Totals Available	\$7,400	\$12,610	\$13,241
Unexpended balance, estimated savings	3,959	-	-
TOTALS, EXPENDITURES	\$11,359	\$12,610	\$13,241
Total Expenditures, All Funds, (Unclassified)	\$13,970,257	\$14,790,130	\$15,495,124
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$14,188,217	\$15,062,983	\$15,746,522

FUND CONDITION STATEMENTS

	2016-17*	2017-18*	2018-19*
8001 Teachers Health Benefits Fund^N			
BEGINNING BALANCE	\$570	\$592	\$596
Adjusted Beginning Balance	\$570	\$592	\$596
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	11	10	14
4170900 Contributions to Fiduciary Funds	29,117	27,511	30,062
Total Revenues, Transfers, and Other Adjustments	\$29,128	\$27,521	\$30,076
Total Resources	\$29,698	\$28,113	\$30,672
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			

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7920 State Teachers' Retirement System - Continued

7920 State Teachers' Retirement System (State Operations)	165	756	687
7920 State Teachers' Retirement System (Unclassified)	28,929	26,750	29,627
9892 Supplemental Pension Payments (State Operations)	-	-	4
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	12	11	19
Total Expenditures and Expenditure Adjustments	<u>\$29,106</u>	<u>\$27,517</u>	<u>\$30,337</u>
FUND BALANCE	<u>\$592</u>	<u>\$596</u>	<u>\$335</u>
Reserve for economic uncertainties	592	596	335
8041 Teachers Deferred Compensation Fund ^N			
BEGINNING BALANCE	<u>\$1,356</u>	<u>\$1,057</u>	<u>\$609</u>
Adjusted Beginning Balance	<u>\$1,356</u>	<u>\$1,057</u>	<u>\$609</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	9	10	11
4172500 Miscellaneous Revenue	1,052	2,390	2,610
Total Revenues, Transfers, and Other Adjustments	<u>\$1,061</u>	<u>\$2,400</u>	<u>\$2,621</u>
Total Resources	<u>\$2,417</u>	<u>\$3,457</u>	<u>\$3,230</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7920 State Teachers' Retirement System (State Operations)	1,306	2,795	2,795
9892 Supplemental Pension Payments (State Operations)	-	-	9
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	54	53	104
Total Expenditures and Expenditure Adjustments	<u>\$1,360</u>	<u>\$2,848</u>	<u>\$2,908</u>
FUND BALANCE	<u>\$1,057</u>	<u>\$609</u>	<u>\$322</u>
Reserve for economic uncertainties	1,057	609	322

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	1,202.0	1,236.0	1,173.0	\$97,744	\$106,937	\$101,364
Salary and Other Adjustments	-112.6	-	106.5	-11,229	386	9,950
Workload and Administrative Adjustments						
Internal Investment Management						
Various	-	-	14.0	-	-	1,839
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>14.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$1,839</u>
Totals, Adjustments	<u>-112.6</u>	<u>-</u>	<u>120.5</u>	<u>\$-11,229</u>	<u>\$386</u>	<u>\$11,789</u>
TOTALS, SALARIES AND WAGES	<u>1,089.4</u>	<u>1,236.0</u>	<u>1,293.5</u>	<u>\$86,515</u>	<u>\$107,323</u>	<u>\$113,153</u>

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