



Government Operations

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

7501 Department of Human Resources

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

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6200	Human Resources Management	180.4	266.4	268.4	\$58,132	\$94,495	\$92,687
6205	Local Government Services	7.4	13.0	13.0	1,706	2,321	2,346
6210	Benefits Administration	56.3	76.0	76.0	29,267	35,953	36,104
6215	Benefit Payments	-	-	-	538,180	526,503	526,503
9900100	Administration	73.4	114.0	114.0	15,783	22,020	21,468
9900200	Administration - Distributed	-	-	-	-14,661	-19,806	-20,018
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		317.5	469.4	471.4	\$628,407	\$661,486	\$659,090

		2022-23*	2023-24*	2024-25*
0001	General Fund	\$25,853	\$35,297	\$35,666
0367	Indian Gaming Special Distribution Fund	-	75	75
0821	Flexelect Benefit Fund	22,418	27,880	27,893
0915	Deferred Compensation Plan Fund	505,223	509,316	509,361
0995	Reimbursements	38,861	67,375	68,099
3085	Mental Health Services Fund	-	150	-
8008	State Employees Pretax Parking Fund	509	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	26,987	8,784	8,784
9740	Central Service Cost Recovery Fund	8,556	11,209	7,812
TOTALS, EXPENDITURES, ALL FUNDS		\$628,407	\$661,486	\$659,090

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.

DETAILED BUDGET ADJUSTMENTS

		2023-24*			2024-25*		
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments							
Workload Budget Change Proposals							
	• Technology Modernization and Security	\$-	\$-	-	\$290	\$60	-

* 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

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Department Workload for Psychological Screening Program	-	-	-	-	433	2.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$290	\$493	2.0
Other Workload Budget Adjustments						
• Revised Estimates for Deferred Compensation Plan Fund (0915)	-	490,000	-	-	490,000	-
• Miscellaneous Baseline Adjustments	-	-	-	3,482	-3,482	-
• Salary Adjustments	608	1,008	-	739	1,216	-
• Benefit Adjustments	327	540	-	443	726	-
Totals, Other Workload Budget Adjustments	\$935	\$491,548	-	\$4,664	\$488,460	-
Totals, Workload Budget Adjustments	\$935	\$491,548	-	\$4,954	\$488,953	2.0
Totals, Budget Adjustments	\$935	\$491,548	-	\$4,954	\$488,953	2.0

PROGRAM DESCRIPTIONS**6200 - HUMAN RESOURCES MANAGEMENT**

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

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

6205 - LOCAL GOVERNMENT SERVICES

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

6210 - BENEFITS ADMINISTRATION

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

9900 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

	2022-23*	2023-24*	2024-25*
PROGRAM REQUIREMENTS			

* 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

		2022-23*	2023-24*	2024-25*
6200	HUMAN RESOURCES MANAGEMENT			
	State Operations:			
0001	General Fund	\$25,064	\$32,368	\$33,514
0367	Indian Gaming Special Distribution Fund	-	75	75
0995	Reimbursements	24,512	50,693	51,286
3085	Mental Health Services Fund	-	150	-
9740	Central Service Cost Recovery Fund	8,556	11,209	7,812
	Totals, State Operations	\$58,132	\$94,495	\$92,687
	PROGRAM REQUIREMENTS			
6205	LOCAL GOVERNMENT SERVICES			
	State Operations:			
0995	Reimbursements	1,706	2,321	2,346
	Totals, State Operations	\$1,706	\$2,321	\$2,346
	PROGRAM REQUIREMENTS			
6210	BENEFITS ADMINISTRATION			
	State Operations:			
0001	General Fund	\$1,034	\$2,131	\$2,129
0821	Flexelect Benefit Fund	909	1,561	1,574
0915	Deferred Compensation Plan Fund	16,048	19,316	19,361
0995	Reimbursements	11,276	12,945	13,040
	Totals, State Operations	\$29,267	\$35,953	\$36,104
	PROGRAM REQUIREMENTS			
6215	BENEFIT PAYMENTS			
	Unclassified:			
0821	Flexelect Benefit Fund	\$21,509	\$26,319	\$26,319
0915	Deferred Compensation Plan Fund	489,175	490,000	490,000
8008	State Employees Pretax Parking Fund	509	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	26,987	8,784	8,784
	Totals, Unclassified	\$538,180	\$526,503	\$526,503
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	-\$245	\$798	\$23
0995	Reimbursements	1,367	1,416	1,427
	Totals, State Operations	\$1,122	\$2,214	\$1,450
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$14,416	\$20,604	\$20,041
0995	Reimbursements	1,367	1,416	1,427
	Totals, State Operations	\$15,783	\$22,020	\$21,468
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$14,661	-\$19,806	-\$20,018
	Totals, State Operations	-\$14,661	-\$19,806	-\$20,018
	TOTALS, EXPENDITURES			
	State Operations	90,227	134,983	132,587
	Unclassified	538,180	526,503	526,503
	Totals, Expenditures	\$628,407	\$661,486	\$659,090

* 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

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	454.4	469.4	469.4	\$43,288	\$44,721	\$44,621
Other Adjustments	-136.9	-	2.0	-10,689	1,616	2,217
Net Totals, Salaries and Wages	317.5	469.4	471.4	\$32,599	\$46,337	\$46,838
Staff Benefits	-	-	-	17,809	25,431	25,519
Totals, Personal Services	317.5	469.4	471.4	\$50,408	\$71,768	\$72,357
OPERATING EXPENSES AND EQUIPMENT				\$38,605	\$37,981	\$34,996
SPECIAL ITEMS OF EXPENSES				1,214	25,234	25,234
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$90,227	\$134,983	\$132,587

4 Unclassified	Expenditures		
	2022-23*	2023-24*	2024-25*
Other Special Items of Expense	\$538,180	\$526,503	\$526,503
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$538,180	\$526,503	\$526,503

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$25,853	\$32,665	\$35,666
Allocation for Employee Compensation	-	608	-
Allocation for Staff Benefits	-	327	-
Prior Year Balances Available:			
Item 7501-001-0001 Budget Act of 2022 as reappropriated by Item 7501-490 Budget Act of 2023	-	1,697	-
Totals Available	\$25,853	\$35,297	\$35,666
TOTALS, EXPENDITURES	\$25,853	\$35,297	\$35,666
0367 Indian Gaming Special Distribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$75	\$75
Totals Available	-	\$75	\$75
TOTALS, EXPENDITURES	-	\$75	\$75
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$909	\$1,537	\$1,574
Allocation for Employee Compensation	-	15	-
Allocation for Staff Benefits	-	9	-
Totals Available	\$909	\$1,561	\$1,574
TOTALS, EXPENDITURES	\$909	\$1,561	\$1,574
0915 Deferred Compensation Plan Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$16,048	\$19,158	\$19,361
Allocation for Employee Compensation	-	102	-
Allocation for Staff Benefits	-	56	-
Totals Available	\$16,048	\$19,316	\$19,361
TOTALS, EXPENDITURES	\$16,048	\$19,316	\$19,361

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7501 Department of Human Resources - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$38,861	\$67,375	\$68,099
TOTALS, EXPENDITURES	\$38,861	\$67,375	\$68,099
3085 Mental Health Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$150	-
Totals Available	-	\$150	-
TOTALS, EXPENDITURES	-	\$150	-
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,556	\$10,904	\$7,812
Allocation for Employee Compensation	-	196	-
Allocation for Staff Benefits	-	109	-
Totals Available	\$8,556	\$11,209	\$7,812
TOTALS, EXPENDITURES	\$8,556	\$11,209	\$7,812
Total Expenditures, All Funds, (State Operations)	\$90,227	\$134,983	\$132,587
4 UNCLASSIFIED	2022-23*	2023-24*	2024-25*
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
Government Code section 1156 (claims paid)	\$21,509	\$26,319	\$26,319
Totals Available	\$21,509	\$26,319	\$26,319
TOTALS, EXPENDITURES	\$21,509	\$26,319	\$26,319
0915 Deferred Compensation Plan Fund			
APPROPRIATIONS			
Government Code section 19993-19993.05	\$489,150	-	\$489,950
Government Code section 20284(b) (Deferred Compensation Alternative Retirement Program)	25	-	50
Revised Estimates for Deferred Compensation Plan Fund (0915)	-	490,000	-
Totals Available	\$489,175	\$490,000	\$490,000
TOTALS, EXPENDITURES	\$489,175	\$490,000	\$490,000
8008 State Employees Pretax Parking Fund			
APPROPRIATIONS			
Government Code section 1156.1	\$509	\$1,400	\$1,400
Totals Available	\$509	\$1,400	\$1,400
TOTALS, EXPENDITURES	\$509	\$1,400	\$1,400
8049 Vision Care Program for State Annuitants Fund			
APPROPRIATIONS			
Government Code section 22959.6	\$26,987	\$8,784	\$8,784
Totals Available	\$26,987	\$8,784	\$8,784
TOTALS, EXPENDITURES	\$26,987	\$8,784	\$8,784
Total Expenditures, All Funds, (Unclassified)	\$538,180	\$526,503	\$526,503
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$628,407	\$661,486	\$659,090

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>0821 Flexelect Benefit Fund^N</u>			
BEGINNING BALANCE	\$5,578	\$5,048	\$2,031
Prior Year Adjustments	2,008	-	-

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7501 Department of Human Resources - Continued

	2022-23*	2023-24*	2024-25*
Adjusted Beginning Balance	\$7,586	\$5,048	\$2,031
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	198	204	285
4129200 Other Regulatory Fees	-	44	-
4163000 Investment Income - Surplus Money Investments	158	198	227
4170900 Contributions to Fiduciary Funds	19,605	24,506	28,182
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	29	36	42
Total Revenues, Transfers, and Other Adjustments	\$19,990	\$24,988	\$28,736
Total Resources	\$27,576	\$30,036	\$30,767
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	909	1,561	1,574
7501 Department of Human Resources (Unclassified)	21,509	26,319	26,319
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	110	125	171
Total Expenditures and Expenditure Adjustments	\$22,528	\$28,005	\$28,064
FUND BALANCE	\$5,048	\$2,031	\$2,703
Reserve for economic uncertainties	5,048	2,031	2,703
<u>0915 Deferred Compensation Plan Fund^N</u>			
BEGINNING BALANCE	\$18,414,701	\$20,153,337	\$22,457,772
Prior Year Adjustments	-487,939	-	-
Adjusted Beginning Balance	\$17,926,762	\$20,153,337	\$22,457,772
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	410	422	561
4164000 Gain/Loss on Sale of Investments	2,069,007	2,131,077	2,195,010
4170900 Contributions to Fiduciary Funds	644,777	664,120	684,044
4172500 Miscellaneous Revenue	17,604	18,132	18,676
Total Revenues, Transfers, and Other Adjustments	\$2,731,798	\$2,813,751	\$2,898,291
Total Resources	\$20,658,560	\$22,967,088	\$25,356,063
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	16,048	19,316	19,361
7501 Department of Human Resources (Unclassified)	489,175	490,000	490,000
Total Expenditures and Expenditure Adjustments	\$505,223	\$509,316	\$509,361
FUND BALANCE	\$20,153,337	\$22,457,772	\$24,846,702
Reserve for economic uncertainties	20,153,337	22,457,772	24,846,702
<u>8049 Vision Care Program for State Annuitants Fund^N</u>			
BEGINNING BALANCE	\$5,143	\$6,002	\$18,601
Prior Year Adjustments	7,086	-	-
Adjusted Beginning Balance	\$12,229	\$6,002	\$18,601
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	535	551	568
4163000 Investment Income - Surplus Money Investments	190	196	202
4170900 Contributions to Fiduciary Funds	20,035	20,636	21,255
Total Revenues, Transfers, and Other Adjustments	\$20,760	\$21,383	\$22,025
Total Resources	\$32,989	\$27,385	\$40,626
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (Unclassified)	26,987	8,784	8,784
Total Expenditures and Expenditure Adjustments	\$26,987	\$8,784	\$8,784
FUND BALANCE	\$6,002	\$18,601	\$31,842

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7501 Department of Human Resources - Continued

	2022-23*	2023-24*	2024-25*
Reserve for economic uncertainties	6,002	18,601	31,842

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	454.4	469.4	469.4	\$43,288	\$44,721	\$44,621
Salary and Other Adjustments	-136.9	-	-	-10,689	1,616	1,956
Workload and Administrative Adjustments						
Department Workload for Psychological Screening Program						
Psychologist	-	-	2.0	-	-	261
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	2.0	\$-	\$-	\$261
Totals, Adjustments	-136.9	-	2.0	\$-10,689	\$1,616	\$2,217
TOTALS, SALARIES AND WAGES	317.5	469.4	471.4	\$32,599	\$46,337	\$46,838

7502 Department of Technology

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

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6230 Department of Technology	944.9	1,066.5	1,102.5	\$822,716	\$4,094,740	\$977,057
9900100 Administration	-	-	-	-	-	-
9900200 Administration - Distributed	-	-	-	-	-	-
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	944.9	1,066.5	1,102.5	\$822,716	\$4,094,740	\$977,057
FUNDING						
0001 General Fund			\$110,345		\$1,310,386	\$306,919
0890 Federal Trust Fund			1,138		76,651	-
0995 Reimbursements			-		10	10
8506 Coronavirus Fiscal Recovery Fund of 2021			234,091		2,109,447	-
9730 Technology Services Revolving Fund			473,233		593,940	666,222
9740 Central Service Cost Recovery Fund			3,909		4,306	3,906
TOTALS, EXPENDITURES, ALL FUNDS			\$822,716		\$4,094,740	\$977,057

LEGAL CITATIONS AND AUTHORITY

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

* 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

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Intrusion Detection and Prevention System Replacement	\$-	\$-	-	\$809	\$-	-
• High-risk Automated Decision Systems Inventory (AB 302)	-	-	-	588	-	-
• Information Security Compliance	-	-	-	250	-	-
• Local Government: Internet Websites and Email Addresses (AB 1637)	-	-	-	147	-	-
• Middle Mile Broadband Initiative	-	-	-	-	-	36.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$1,794	\$-	36.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	-99	-265	-	-72	-412	-
• Salary Adjustments	2,661	2,079	-	1,036	4,068	-
• Benefit Adjustments	1,070	2,599	-	781	3,843	-
• Miscellaneous Baseline Adjustments	917,715	2,288,600	-	410	197,817	-
• Lease Revenue Debt Service Adjustment	-	-	-	-	-11	-
Totals, Other Workload Budget Adjustments	\$921,347	\$2,293,013	-	\$2,155	\$205,305	-
Totals, Workload Budget Adjustments	\$921,347	\$2,293,013	-	\$3,949	\$205,305	36.0
Totals, Budget Adjustments	\$921,347	\$2,293,013	-	\$3,949	\$205,305	36.0

PROGRAM DESCRIPTIONS

6230 - DEPARTMENT OF TECHNOLOGY

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

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

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

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

9900 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		2022-23*	2023-24*	2024-25*
PROGRAM REQUIREMENTS				
6230	DEPARTMENT OF TECHNOLOGY			
	State Operations:			

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7502 Department of Technology - Continued

		2022-23*	2023-24*	2024-25*
0001	General Fund	\$110,345	\$1,310,386	\$306,919
0890	Federal Trust Fund	1,138	76,651	-
0995	Reimbursements	-	10	10
8506	Coronavirus Fiscal Recovery Fund of 2021	234,091	2,109,447	-
9730	Technology Services Revolving Fund	473,233	593,940	666,222
9740	Central Service Cost Recovery Fund	3,909	4,306	3,906
	Totals, State Operations	\$822,716	\$4,094,740	\$977,057
	TOTALS, EXPENDITURES			
	State Operations	822,716	4,094,740	977,057
	Totals, Expenditures	\$822,716	\$4,094,740	\$977,057

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	1,049.5	1,066.5	1,066.5	\$121,654	\$121,982	\$121,528
Other Adjustments	-104.6	-	36.0	-13,626	4,394	5,104
Net Totals, Salaries and Wages	944.9	1,066.5	1,102.5	\$108,028	\$126,376	\$126,632
Staff Benefits	-	-	-	58,394	72,018	65,563
Totals, Personal Services	944.9	1,066.5	1,102.5	\$166,422	\$198,394	\$192,195
OPERATING EXPENSES AND EQUIPMENT				\$656,294	\$3,896,346	\$784,862
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$822,716	\$4,094,740	\$977,057

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$101,428	\$388,307	\$306,143
Allocation for Employee Compensation	-	2,641	-
Allocation for Other Post-Employment Benefits	-	-98	-
Allocation for Staff Benefits	-	1,053	-
002 Budget Act appropriation	3,169	732	776
Allocation for Employee Compensation	-	20	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	17	-
Prior Year Balances Available:			
Item 7502-001-0001, Budget Act of 2021	-	886,657	-
Item 7502-002-0001, Budget Act of 2021	5,748	17,117	-
Item 7502-002-0001, Budget Act of 2022	-	13,941	-
Totals Available	\$110,345	\$1,310,386	\$306,919
TOTALS, EXPENDITURES	\$110,345	\$1,310,386	\$306,919
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$750	-
California Middle Mile Broadband Initiative Spurs Grant	-	73,000	-
011 Budget Act appropriation	1,138	-	-

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

7502 Department of Technology - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Prior Year Balances Available:			
Item 7502-011-0890, Budget Act of 2022 as reappropriated by Item 7502-490, Budget Act of 2023	-	2,901	-
Totals Available	\$1,138	\$76,651	-
TOTALS, EXPENDITURES	\$1,138	\$76,651	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$10	\$10
TOTALS, EXPENDITURES	-	\$10	\$10
8506 Coronavirus Fiscal Recovery Fund of 2021			
Prior Year Balances Available:			
Item 7502-062-8506, Budget Act of 2021	234,091	2,109,447	-
Totals Available	\$234,091	\$2,109,447	-
TOTALS, EXPENDITURES	\$234,091	\$2,109,447	-
9730 Technology Services Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$470,234	\$479,390	\$663,197
Allocation for Employee Compensation	-	1,984	-
Allocation for Other Post-Employment Benefits	-	-262	-
Allocation for Staff Benefits	-	2,538	-
Augmentation Pursuant to Item 7502-001-9730, Provision 1, Budget Act of 2023	-	107,254	-
003 Budget Act appropriation	2,999	3,036	3,025
Lease Revenue Debt Service Adjustments	-	-11	-
Section 4.30 Lease Revenue Debt Service Adjustments	-	11	-
Totals Available	\$473,233	\$593,940	\$666,222
TOTALS, EXPENDITURES	\$473,233	\$593,940	\$666,222
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,909	\$4,153	\$3,906
Allocation for Employee Compensation	-	95	-
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	61	-
Totals Available	\$3,909	\$4,306	\$3,906
TOTALS, EXPENDITURES	\$3,909	\$4,306	\$3,906
Total Expenditures, All Funds, (State Operations)	\$822,716	\$4,094,740	\$977,057

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	1,049.5	1,066.5	1,066.5	\$121,654	\$121,982	\$121,528
Salary and Other Adjustments	-104.6	-	-	-13,626	4,394	5,104
Workload and Administrative Adjustments						
Middle Mile Broadband Initiative						
Various	-	-	36.0	-	-	-
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	36.0	\$-	\$-	\$-
Totals, Adjustments	-104.6	-	36.0	\$-13,626	\$4,394	\$5,104
TOTALS, SALARIES AND WAGES	944.9	1,066.5	1,102.5	\$108,028	\$126,376	\$126,632

* 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		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6270010	Merit Oversight	20.7	27.0	27.0	\$4,579	\$5,395	\$5,418
6270019	Appeals	40.8	47.7	47.7	9,110	9,995	10,040
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		61.5	74.7	74.7	\$13,689	\$15,390	\$15,458

FUNDING		2022-23*	2023-24*	2024-25*
0001	General Fund	\$2,288	\$2,978	\$3,186
0995	Reimbursements	9,816	10,354	10,400
9740	Central Service Cost Recovery Fund	1,585	2,058	1,872
TOTALS, EXPENDITURES, ALL FUNDS		\$13,689	\$15,390	\$15,458

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

				2023-24*			2024-25*		
				General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments									
Other Workload Budget Adjustments									
• Other Post-Employment Benefit Adjustments				\$-6	\$-21	-	\$-7	\$-25	-
• Miscellaneous Baseline Adjustments				-	-	-	195	-195	-
• Salary Adjustments				61	325	-	69	340	-
• Benefit Adjustments				30	153	-	36	197	-
Totals, Other Workload Budget Adjustments				\$85	\$457	-	\$293	\$317	-
Totals, Workload Budget Adjustments				\$85	\$457	-	\$293	\$317	-
Totals, Budget Adjustments				\$85	\$457	-	\$293	\$317	-

PROGRAM DESCRIPTIONS

6270010 - MERIT OVERSIGHT

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

6270019 - APPEALS

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

* 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

		2022-23*	2023-24*	2024-25*
	PROGRAM REQUIREMENTS			
6270	MERIT SYSTEM ADMINISTRATION			
	State Operations:			
0001	General Fund	\$2,288	\$2,978	\$3,186
0995	Reimbursements	9,816	10,354	10,400
9740	Central Service Cost Recovery Fund	1,585	2,058	1,872
	Totals, State Operations	\$13,689	\$15,390	\$15,458
	SUBPROGRAM REQUIREMENTS			
6270010	Merit Oversight			
	State Operations:			
0001	General Fund	\$2,288	\$2,978	\$3,186
0995	Reimbursements	706	359	360
9740	Central Service Cost Recovery Fund	1,585	2,058	1,872
	Totals, State Operations	\$4,579	\$5,395	\$5,418
	SUBPROGRAM REQUIREMENTS			
6270019	Appeals			
	State Operations:			
0995	Reimbursements	9,110	9,995	10,040
	Totals, State Operations	\$9,110	\$9,995	\$10,040
	TOTALS, EXPENDITURES			
	State Operations	13,689	15,390	15,458
	Totals, Expenditures	\$13,689	\$15,390	\$15,458

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	74.7	74.7	74.7	\$8,648	\$8,644	\$8,644
Other Adjustments	-13.2	-	-	-914	386	409
Net Totals, Salaries and Wages	61.5	74.7	74.7	\$7,734	\$9,030	\$9,053
Staff Benefits	-	-	-	3,962	4,059	4,104
Totals, Personal Services	61.5	74.7	74.7	\$11,696	\$13,089	\$13,157
OPERATING EXPENSES AND EQUIPMENT				\$1,993	\$2,301	\$2,301
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$13,689	\$15,390	\$15,458

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,288	\$2,893	\$3,186
Allocation for Employee Compensation	-	61	-
Allocation for Other Post-Employment Benefits	-	-6	-
Allocation for Staff Benefits	-	30	-
Totals Available	\$2,288	\$2,978	\$3,186
TOTALS, EXPENDITURES	\$2,288	\$2,978	\$3,186

* 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

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,816	\$10,354	\$10,400
TOTALS, EXPENDITURES	\$9,816	\$10,354	\$10,400
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,585	\$2,008	\$1,872
Allocation for Employee Compensation	-	36	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	16	-
Totals Available	\$1,585	\$2,058	\$1,872
TOTALS, EXPENDITURES	\$1,585	\$2,058	\$1,872
Total Expenditures, All Funds, (State Operations)	\$13,689	\$15,390	\$15,458

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	74.7	74.7	74.7	\$8,648	\$8,644	\$8,644
Salary and Other Adjustments	-13.2	-	-	-914	386	409
Totals, Adjustments	-13.2	-	-	\$-914	\$386	\$409
TOTALS, SALARIES AND WAGES	61.5	74.7	74.7	\$7,734	\$9,030	\$9,053

7504 Office of Data and Innovation

The Office of Data and Innovation (ODI) uses human-centered design, technology, and service innovation to deliver better services to Californians. ODI collaborates with state entities throughout California to build a culture of innovation by building up user research and data-informed practices, training state entities in human-centered design, using and promoting proven, best-in-class platforms, tools, and infrastructure, and improving how the state buys digital services.

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6271 Office of Data and Innovation	-	65.0	65.0	\$-	\$19,713	\$35,729
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	65.0	65.0	\$-	\$19,713	\$35,729
FUNDING	2022-23*	2023-24*	2024-25*			
0001 General Fund	\$-	\$17,670	\$17,729			
0995 Reimbursements	-	-	2,000			
9753 Data and Innovation Services Revolving Fund	-	2,043	16,000			
TOTALS, EXPENDITURES, ALL FUNDS	\$-	\$19,713	\$35,729			

LEGAL CITATIONS AND AUTHORITY

Government Code section 12815

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

7504 Office of Data and Innovation - Continued

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Data and Innovation Services Revolving Fund Appropriation	\$-	\$-	-	\$-	\$18,000	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$18,000	-
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	-14	-	-	-19	-	-
• Salary Adjustments	274	-	-	308	-	-
• Benefit Adjustments	126	-	-	156	-	-
• Miscellaneous Baseline Adjustments	-	2,043	-	-	-	-
Totals, Other Workload Budget Adjustments	\$386	\$2,043	-	\$445	\$-	-
Totals, Workload Budget Adjustments	\$386	\$2,043	-	\$445	\$18,000	-
Totals, Budget Adjustments	\$386	\$2,043	-	\$445	\$18,000	-

DETAILED EXPENDITURES BY PROGRAM

		2022-23*	2023-24*	2024-25*
6271	PROGRAM REQUIREMENTS			
	OFFICE OF DATA AND INNOVATION			
	State Operations:			
0001	General Fund	\$-	\$17,670	\$17,729
0995	Reimbursements	-	-	2,000
9753	Data and Innovation Services Revolving Fund	-	2,043	16,000
	Totals, State Operations	\$-	\$19,713	\$35,729
	TOTALS, EXPENDITURES			
	State Operations	-	19,713	35,729
	Totals, Expenditures	\$-	\$19,713	\$35,729

EXPENDITURES BY CATEGORY

1 State Operations		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES							
	Baseline Positions	-	65.0	65.0	\$-	\$11,647	\$11,647
	Other Adjustments	-	-	-	-	274	308
	Net Totals, Salaries and Wages	-	65.0	65.0	\$-	\$11,921	\$11,955
	Staff Benefits	-	-	-	-	3,102	3,127
	Totals, Personal Services	-	65.0	65.0	\$-	\$15,023	\$15,082
OPERATING EXPENSES AND EQUIPMENT							
					\$-	\$4,690	\$20,647
	TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$-	\$19,713	\$35,729

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.

7504 Office of Data and Innovation - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$17,284	\$17,729
Allocation for Employee Compensation	-	274	-
Allocation for Other Post-Employment Benefits	-	-14	-
Allocation for Staff Benefits	-	126	-
TOTALS, EXPENDITURES	-	\$17,670	\$17,729
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	-	\$2,000
TOTALS, EXPENDITURES	-	-	\$2,000
9753 Data and Innovation Services Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$16,000
011 Budget Act appropriation (transfer to the General Fund)	-	-	(15,000)
Data and Innovation Revolving Fund Adjustment	-	-32,000	-
Executive Order E 23/24 - 105: Office of Data and Innovation Transfer per Government Code Section 12815(o)(3)(c)	-	28,160	-
Executive Order E 23/24 - 64: Office of Data and Innovation Transfer per Government Code Section 12815(o)(3)(c)	-	5,883	-
TOTALS, EXPENDITURES	-	\$2,043	\$16,000
Total Expenditures, All Funds, (State Operations)	\$0	\$19,713	\$35,729

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>9753 Data and Innovation Services Revolving Fund^s</u>			
BEGINNING BALANCE	\$10,172	\$28,160	\$32,000
Adjusted Beginning Balance	\$10,172	\$28,160	\$32,000
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Data and Innovation Revolving Fund Transfer (9753) to General Fund (0001)	-	-	-15,000
Total Revenues, Transfers, and Other Adjustments	-	-	-\$15,000
Total Resources	\$10,172	\$28,160	\$17,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
0511 Secretary for Government Operations Agency (State Operations)	4,076	-	-
7504 Office of Data and Innovation (State Operations)	-	2,043	16,000
Less funding provided by General Fund (State Operations)	-22,064	-5,883	-
Total Expenditures and Expenditure Adjustments	-\$17,988	-\$3,840	\$16,000
FUND BALANCE	\$28,160	\$32,000	\$1,000
Reserve for economic uncertainties	28,160	32,000	1,000

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	-	65.0	65.0	\$-	\$11,647	\$11,647
Salary and Other Adjustments	-	-	-	-	274	308
Totals, Adjustments	-	-	-	\$-	\$274	\$308
TOTALS, SALARIES AND WAGES	-	65.0	65.0	\$-	\$11,921	\$11,955

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

7504 Office of Data and Innovation - Continued**7600 California Department of Tax and Fee Administration**

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6275025	County Assessment Standards Program	1.2	9.1	9.1	\$2,791	\$3,320	\$3,339
6275050	State-Assessed Property Program	5.0	9.0	9.0	3,346	5,380	5,401
6275075	Timber Tax Program	10.6	11.6	11.6	2,032	2,682	2,695
6275100	Sales and Use Tax Program	2,849.3	3,529.8	3,529.8	524,436	603,088	626,757
6275125	Hazardous Substances Tax Program	39.6	39.6	39.6	7,123	7,397	7,453
6275150	Alcoholic Beverage Tax Program	20.4	20.4	20.4	4,201	4,144	4,179
6275175	Tire Recycling Fee Program	11.6	16.3	16.3	2,014	2,532	2,547
6275200	Cigarette and Tobacco Products Tax Program	56.1	127.9	127.9	17,072	29,705	29,795
6275225	Cigarette and Tobacco Products Licensing Program	39.6	70.7	70.7	7,618	12,928	12,984
6275250	Transportation Fund Tax Program	153.4	160.7	160.7	32,640	36,751	36,982
6275275	Occupational Lead Poisoning Prevention Fee Program	6.7	7.5	7.5	915	1,156	1,163
6275300	Integrated Waste Management Program	1.7	4.8	4.8	407	682	685
6275325	Underground Storage Tank Fee Program	20.1	28.9	28.9	3,483	4,896	4,922
6275350	Oil Spill Prevention Program	1.4	1.6	1.6	307	400	403
6275375	Energy Resources Surcharge Program	0.9	2.1	2.1	226	370	370
6275400	Annual Water Rights Fee Program	4.4	4.4	4.4	752	804	811
6275425	Childhood Lead Poisoning Prevention Fee Program	1.5	4.8	4.8	275	643	645
6275450	Marine Invasive Species Program	1.9	3.6	3.6	383	648	650
6275475	Fire Prevention Fee Program	-	-	-	14	-	-
6275500	Emergency Telephone Users Surcharge Program	2.8	14.6	14.6	726	2,542	2,502
6275525	E-Waste Recycling Fee Program	14.7	36.2	36.2	2,906	5,725	5,747
6275550	Lumber Fee Program	2.0	13.4	13.4	615	1,436	1,439
6275575	Insurance Tax Program	2.0	2.0	2.0	1,086	677	682
6275600	Natural Gas Surcharge Program	2.9	4.4	4.4	685	981	984
6275650	Prepaid Mobile Telephony Program	1.3	3.5	3.5	607	623	603
6275700	Lead-Acid Battery Cleanup Fee Program	4.5	10.1	10.1	998	1,744	1,752
6275725	Cannabis Taxes Program	39.8	39.8	39.8	11,380	10,607	10,677
6275750	Electronic Cigarette Excise Tax Program	3.2	3.8	3.5	363	2,032	1,495
6275760	County Revenue Property Tax Reimbursement Program	-	1.5	1.5	17	401	381
6275775	Small Business Hiring Credit Program	-	-	-	-	44	44
6275800	Lithium Extraction Excise Tax	-	-	-	66	-	-
6275825	Gun Violence Prevention and School Safety Act Program	-	-	3.0	-	2,400	1,200
9900100	Administration	373.9	373.9	373.9	372	66,297	66,383
9900200	Administration - Distributed	-	-	-	-372	-65,880	-65,966
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		3,672.5	4,556.0	4,558.7	\$629,484	\$747,155	\$769,704

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7600 California Department of Tax and Fee Administration - Continued

FUNDING	2022-23*	2023-24*	2024-25*
0001 General Fund	\$325,738	\$536,437	\$408,774
0004 Breast Cancer Fund	338	588	588
0022 State Emergency Telephone Number Account	648	1,876	1,880
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	32,505	36,538	36,758
0070 Occupational Lead Poisoning Prevention Account	915	1,156	1,163
0080 Childhood Lead Poisoning Prevention Fund	275	643	645
0226 California Tire Recycling Management Fund	-	-	2,541
0230 Cigarette and Tobacco Products Surtax Fund	4,120	7,207	7,216
0320 Oil Spill Prevention and Administration Fund	307	400	403
0387 Integrated Waste Management Account, Integrated Waste Management Fund	407	682	685
0439 Underground Storage Tank Cleanup Fund	3,483	4,896	4,922
0465 Energy Resources Programs Account	226	370	370
0623 California Children and Families First Trust Fund	6,880	12,062	12,078
0890 Federal Trust Fund	144	213	224
0965 Timber Tax Fund	2,032	2,682	2,695
0995 Reimbursements	224,065	245,651	244,578
3015 Gas Consumption Surcharge Fund	685	981	984
3058 Water Rights Fund	745	804	811
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,906	5,725	5,747
3067 Cigarette and Tobacco Products Compliance Fund	7,618	12,928	12,984
3212 Timber Regulation and Forest Restoration Fund	615	1,436	1,439
3270 Local Charges for Prepaid Mobile Telephony Service Fund	544	623	603
3288 Cannabis Control Fund	9,750	10,607	-
3301 Lead-Acid Battery Cleanup Fund	998	1,744	1,752
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	338	976	987
3314 California Cannabis Tax Fund	-	-150,000	-
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,061	4,832	4,883
3333 Cannabis Tax Fund - Department of Tax and Fee Administration	-	-	10,677
3366 California Electronic Cigarette Excise Tax Fund	363	2,032	1,495
3414 988 State Suicide and Behavioral Health Crisis Services Fund	-222	666	622
3437 Gun Violence Prevention and School Safety Fund	-	2,400	1,200
TOTALS, EXPENDITURES, ALL FUNDS	\$629,484	\$747,155	\$769,704

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

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

PROGRAM AUTHORITY

6275075-Timber Tax Program:

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

6275100-Sales and Use Tax Program:

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

6275125-Hazardous Substances Tax Program:

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7600 California Department of Tax and Fee Administration - Continued

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

6275150-Alcoholic Beverage Tax Program:

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

6275175-Tire Recycling Fee Program:

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

6275200-Cigarette and Tobacco Products Tax Program:

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

6275225-Cigarette and Tobacco Products Licensing Program:

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

6275250-Transportation Fund Tax Program:

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

6275275-Occupational Lead Poisoning Prevention Fee Program:

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

6275300-Integrated Waste Management Program:

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

6275325-Underground Storage Tank Fee Program:

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

6275350-Oil Spill Prevention Program:

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

6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code sections 40001-40216.

6275400-Annual Water Rights Fee Program:

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

6275425-Childhood Lead Poisoning Prevention Fee Program:

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

6275450-Marine Invasive Species Fee Program:

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

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code sections 41001-41176.

6275525-E-Waste Recycling Fee Program:

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

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

6275550-Lumber Fee Program:

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

6275575-Insurance Tax Program:

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

6275600-Natural Gas Surcharge Program:

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

6275650-Prepaid Mobile Telephony Program:

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

6275700-Lead Acid Battery Recycling Fee Program:

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

6275725-Cannabis Taxes Program:

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

6275750-Electronic Cigarette Excise Tax Program:

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

6275760—County Revenue Property Tax Reimbursement Program:

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

6275775—Small Business Hiring Credit Fund Program:

Revenue and Taxation Code sections 6902.7-6902.10.

6275800—Lithium Extraction Excise Tax Program:

Fish and Game Code Sections 2950-2954, Government Code section 15570.32, Public Resources Code Sections 2207 and 3823, and Revenue and Taxation Code Sections 47000-47100, and 55001-55381.

6275825-Gun Violence Prevention and School Safety Act Program:

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

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Firearm and Ammunition Excise Tax (AB 28)	\$-	\$-	-	\$-	\$1,200	3.0
• General Fund Solution: Salary Savings	-20,000	-	-	-	-	-
• Tire Recycling Fee Program - Request for Budget Act Appropriation In Lieu of Reimbursement	-	-	-	-	-	-

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	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Totals, Workload Budget Change Proposals	\$-20,000	\$-	-	\$-	\$1,200	3.0
Other Workload Budget Adjustments						
• 7600-501-3437, Chapter 231, Statutes of 2023 (AB 28)	-	2,400	-	-	-	-
• Other Post-Employment Benefit Adjustments	-745	-633	-	-986	-840	-
• Salary Adjustments	11,627	9,936	-	12,136	10,372	-
• Benefit Adjustments	6,874	5,873	-	8,964	7,657	-
• SWCAP	-	-	-	-	11	-
• Carryover/Reappropriation	-	2,376	-	-	-	-
• Miscellaneous Baseline Adjustments	-	-1,920	-	-	-150	-
Totals, Other Workload Budget Adjustments	\$17,756	\$18,032	-	\$20,114	\$17,050	-
Totals, Workload Budget Adjustments	\$-2,244	\$18,032	-	\$20,114	\$18,250	3.0
Totals, Budget Adjustments	\$-2,244	\$18,032	-	\$20,114	\$18,250	3.0

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

	2022-23*	2023-24*	2024-25*
REVENUES:			
Beginning Balance	\$696,933	\$469,563	\$574,268
Cannabis Tax	537,343	665,207	694,887
Total Revenues	\$1,234,276	\$1,134,770	\$1,269,155
Allocation 1: Regulatory and Administrative			
Governor's Office of Business and Economic Development (Equity Program)	15,684	15,758	15,770
Department of Fish and Wildlife	-	-	10,888
Department of Pesticide Regulation	-	-	2,774
State Water Resources Control Board	-	-	17,831
Employment Development Department	-	-	1,637
Department of Tax and Fee Administration	-	-	10,677
State Controller's Office	-	-	489
Department of Finance	-	-	-
Statewide General Administration	14,419	13,181	13,807
Total Allocation 1	\$30,103	\$28,939	\$73,873
Allocation 2: Specified Allocations for Research and Other Programs			
Public University/Universities in California	10,000	10,000	10,000
California Highway Patrol	3,000	-	-
Governor's Office of Business and Economic Development	50,000	50,000	50,000
University of San Diego Center for Medicinal Cannabis Research	2,000	2,000	2,000
Total Allocation 2	\$65,000	\$62,000	\$62,000
Allocation 3: Percentage of Remaining Revenue Collection			
Youth Education Prevention, Early Intervention and Treatment Account	401,766	371,737	344,562
Environmental Restoration and Protection Account	133,922	123,913	114,853
State and Local Government Law Enforcement Account	133,922	123,913	114,853
Total Allocation 3	\$669,610	\$619,563	\$568,842
Based on prior year actual tax collection			
Less Funding Provided by General Fund per RTC 34019.1	-	-150,000	-
Total Expenditures	\$764,713	\$560,502	\$710,141
Balance of Tax Receipts	\$469,563	\$574,268	\$559,014

Note: Cannabis Tax Revenue includes an estimated reduction of \$607,000 in 2022-23, \$4.9 million in 2023-24, and \$6.5 million in 2024-25 related to equity retailer relief.

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

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

6275050 - STATE-ASSESSED PROPERTY PROGRAM

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

6275075 - TIMBER TAX PROGRAM

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

6275100 - SALES AND USE TAX PROGRAM

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

6275125 - HAZARDOUS SUBSTANCES TAX PROGRAM

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

6275150 - ALCOHOLIC BEVERAGE TAX PROGRAM

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

6275175 - TIRE RECYCLING FEE PROGRAM

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

6275200 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

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

6275225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

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

6275250 - TRANSPORTATION FUND TAX PROGRAM

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

7600 California Department of Tax and Fee Administration - Continued

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

6275275 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

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

6275300 - INTEGRATED WASTE MANAGEMENT PROGRAM

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

6275325 - UNDERGROUND STORAGE TANK FEE PROGRAM

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

6275350 - OIL SPILL PREVENTION PROGRAM

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

6275375 - ENERGY RESOURCES SURCHARGE PROGRAM

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

6275400 - ANNUAL WATER RIGHTS FEE PROGRAM

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

6275425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

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

6275450 - MARINE INVASIVE SPECIES PROGRAM

This program provides revenue for the Marine Invasive Species Control Fund. The fee provides funding to the California State Lands Commission (SLC) Marine Invasive Species Program established to prevent or minimize the introduction and spread of non-indigenous aquatic species into California waters. Owners or operators of qualifying vessels carrying, or capable of

7600 California Department of Tax and Fee Administration - Continued

carrying, ballast water arriving in a California port from outside California are subject to the fee for each voyage. The CDTFA administers the program in partnership with the SLC.

6275500 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

This program provides revenue for the State Emergency Telephone Number Account and the State Suicide and Behavioral Health Crisis Services Fund. Revenue generated by this program funds the State's "911" emergency communication system and "988" suicide and crisis lifeline by administering the 911 and 988 surcharges that are imposed on each access line for which a user subscribes with a service supplier and purchase of prepaid mobile telephony services at retail in California.

6275525 - E-WASTE RECYCLING FEE PROGRAM

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

6275550 - LUMBER FEE PROGRAM

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

6275575 - INSURANCE TAX PROGRAM

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

6275600 - NATURAL GAS SURCHARGE PROGRAM

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

6275650 - PREPAID MOBILE TELEPHONY SERVICES PROGRAM

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

6275700 - LEAD-ACID BATTERY RECYCLING FEE PROGRAM

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

6275725 - CANNABIS TAXES PROGRAM

This program administers the cannabis excise tax. The program provides revenue for the California Cannabis Tax Fund, the revenues from which carry out the purpose of the Medicinal and Adult-Use Cannabis Regulation and Safety Act (Act). The purpose of the Act is to establish a comprehensive system to control and regulate the cultivation, distribution, transport, storage, manufacturing, processing, and sale of all cannabis and cannabis products. The cannabis taxes provide funding for youth education and prevention programs, medical research, environmental mitigation efforts, law enforcement, and administration costs for numerous state agencies charged with licensing, regulating, and taxing the cultivation and sale of cannabis.

6275750 - ELECTRONIC CIGARETTE EXCISE TAX PROGRAM

This program provides revenue for the California Electronic Cigarette Excise Tax Fund. The program objective is to ensure that the additional excise tax imposed at a retail sale upon purchasers at 12.5 percent of the sales price of electronic cigarettes containing or sold with nicotine and purchased for use in California are collected equitably and effectively by ensuring timely

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and accurate reporting and payment of tax liabilities, detecting and correcting reporting errors, and promptly collecting amounts determined to be due and economically recoverable.

6275760 - COUNTY REVENUE PROPERTY TAX REIMBURSEMENT PROGRAM

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

6275775 - SMALL BUSINESS HIRING CREDIT PROGRAM

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

6275800 - LITHIUM EXTRACTION EXCISE TAX PROGRAM

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

6275825 - GUN VIOLENCE PREVENTION AND SCHOOL SAFETY ACT PROGRAM

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

9900100 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	PROGRAM REQUIREMENTS			
6275	ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION			
	State Operations:			
0001	General Fund	\$325,738	\$536,437	\$408,774
0004	Breast Cancer Fund	338	588	588
0022	State Emergency Telephone Number Account	648	1,876	1,880
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	32,505	36,538	36,758
0070	Occupational Lead Poisoning Prevention Account	915	1,156	1,163
0080	Childhood Lead Poisoning Prevention Fund	275	643	645
0226	California Tire Recycling Management Fund	-	-	2,541
0230	Cigarette and Tobacco Products Surtax Fund	4,120	7,207	7,216
0320	Oil Spill Prevention and Administration Fund	307	400	403
0387	Integrated Waste Management Account, Integrated Waste Management Fund	407	682	685
0439	Underground Storage Tank Cleanup Fund	3,483	4,896	4,922
0465	Energy Resources Programs Account	226	370	370

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		2022-23*	2023-24*	2024-25*
0623	California Children and Families First Trust Fund	6,880	12,062	12,078
0890	Federal Trust Fund	144	213	224
0965	Timber Tax Fund	2,032	2,682	2,695
0995	Reimbursements	224,065	245,234	244,161
3015	Gas Consumption Surcharge Fund	685	981	984
3058	Water Rights Fund	745	804	811
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,906	5,725	5,747
3067	Cigarette and Tobacco Products Compliance Fund	7,618	12,928	12,984
3212	Timber Regulation and Forest Restoration Fund	615	1,436	1,439
3270	Local Charges for Prepaid Mobile Telephony Service Fund	544	623	603
3288	Cannabis Control Fund	9,750	10,607	-
3301	Lead-Acid Battery Cleanup Fund	998	1,744	1,752
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	338	976	987
3314	California Cannabis Tax Fund	-	-150,000	-
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,061	4,832	4,883
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	-	10,677
3366	California Electronic Cigarette Excise Tax Fund	363	2,032	1,495
3414	988 State Suicide and Behavioral Health Crisis Services Fund	-222	666	622
3437	Gun Violence Prevention and School Safety Fund	-	2,400	1,200
	Totals, State Operations	\$629,484	\$746,738	\$769,287
	SUBPROGRAM REQUIREMENTS			
6275025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$2,791	\$3,320	\$3,339
	Totals, State Operations	\$2,791	\$3,320	\$3,339
	SUBPROGRAM REQUIREMENTS			
6275050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$3,346	\$5,380	\$5,401
	Totals, State Operations	\$3,346	\$5,380	\$5,401
	SUBPROGRAM REQUIREMENTS			
6275075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	\$2,032	\$2,682	\$2,695
	Totals, State Operations	\$2,032	\$2,682	\$2,695
	SUBPROGRAM REQUIREMENTS			
6275100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$309,408	\$368,431	\$390,705
0995	Reimbursements	215,028	234,657	236,052
	Totals, State Operations	\$524,436	\$603,088	\$626,757
	SUBPROGRAM REQUIREMENTS			
6275125	Hazardous Substances Tax Program			
	State Operations:			
0001	General Fund	\$478	\$-	\$-
0995	Reimbursements	6,645	7,397	7,453
	Totals, State Operations	\$7,123	\$7,397	\$7,453
	SUBPROGRAM REQUIREMENTS			
6275150	Alcoholic Beverage Tax Program			
	State Operations:			

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		2022-23*	2023-24*	2024-25*
0001	General Fund	\$4,201	\$4,144	\$4,179
	Totals, State Operations	\$4,201	\$4,144	\$4,179
	SUBPROGRAM REQUIREMENTS			
6275175	Tire Recycling Fee Program			
	State Operations:			
0001	General Fund	\$4	\$-	\$-
0226	California Tire Recycling Management Fund	-	-	2,541
0995	Reimbursements	2,010	2,532	6
	Totals, State Operations	\$2,014	\$2,532	\$2,547
	SUBPROGRAM REQUIREMENTS			
6275200	Cigarette and Tobacco Products Tax Program			
	State Operations:			
0001	General Fund	\$2,335	\$4,040	\$4,043
0004	Breast Cancer Fund	338	588	588
0230	Cigarette and Tobacco Products Surtax Fund	4,120	7,207	7,216
0623	California Children and Families First Trust Fund	6,880	12,062	12,078
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	338	976	987
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,061	4,832	4,883
	Totals, State Operations	\$17,072	\$29,705	\$29,795
	SUBPROGRAM REQUIREMENTS			
6275225	Cigarette and Tobacco Products Licensing Program			
	State Operations:			
3067	Cigarette and Tobacco Products Compliance Fund	\$7,618	\$12,928	\$12,984
	Totals, State Operations	\$7,618	\$12,928	\$12,984
	SUBPROGRAM REQUIREMENTS			
6275250	Transportation Fund Tax Program			
	State Operations:			
0001	General Fund	-\$9	\$-	\$-
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	32,505	36,538	36,758
0890	Federal Trust Fund	144	213	224
	Totals, State Operations	\$32,640	\$36,751	\$36,982
	SUBPROGRAM REQUIREMENTS			
6275275	Occupational Lead Poisoning Prevention Fee Program			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	\$915	\$1,156	\$1,163
	Totals, State Operations	\$915	\$1,156	\$1,163
	SUBPROGRAM REQUIREMENTS			
6275300	Integrated Waste Management Program			
	State Operations:			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$407	\$682	\$685
	Totals, State Operations	\$407	\$682	\$685
	SUBPROGRAM REQUIREMENTS			
6275325	Underground Storage Tank Fee Program			
	State Operations:			
0439	Underground Storage Tank Cleanup Fund	\$3,483	\$4,896	\$4,922
	Totals, State Operations	\$3,483	\$4,896	\$4,922
	SUBPROGRAM REQUIREMENTS			
6275350	Oil Spill Prevention Program			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	\$307	\$400	\$403
	Totals, State Operations	\$307	\$400	\$403

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7600 California Department of Tax and Fee Administration - Continued

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	SUBPROGRAM REQUIREMENTS			
6275375	Energy Resources Surcharge Program			
	State Operations:			
0465	Energy Resources Programs Account	\$226	\$370	\$370
	Totals, State Operations	\$226	\$370	\$370
	SUBPROGRAM REQUIREMENTS			
6275400	Annual Water Rights Fee Program			
	State Operations:			
0001	General Fund	\$7	\$-	\$-
3058	Water Rights Fund	745	804	811
	Totals, State Operations	\$752	\$804	\$811
	SUBPROGRAM REQUIREMENTS			
6275425	Childhood Lead Poisoning Prevention Fee Program			
	State Operations:			
0080	Childhood Lead Poisoning Prevention Fund	\$275	\$643	\$645
	Totals, State Operations	\$275	\$643	\$645
	SUBPROGRAM REQUIREMENTS			
6275450	Marine Invasive Species Program			
	State Operations:			
0001	General Fund	\$1	\$-	\$-
0995	Reimbursements	382	648	650
	Totals, State Operations	\$383	\$648	\$650
	SUBPROGRAM REQUIREMENTS			
6275475	Fire Prevention Fee Program			
	State Operations:			
0001	General Fund	\$14	\$-	\$-
	Totals, State Operations	\$14	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6275500	Emergency Telephone Users Surcharge Program			
	State Operations:			
0001	General Fund	\$300	\$-	\$-
0022	State Emergency Telephone Number Account	648	1,876	1,880
3414	988 State Suicide and Behavioral Health Crisis Services Fund	-222	666	622
	Totals, State Operations	\$726	\$2,542	\$2,502
	SUBPROGRAM REQUIREMENTS			
6275525	E-Waste Recycling Fee Program			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$2,906	\$5,725	\$5,747
	Totals, State Operations	\$2,906	\$5,725	\$5,747
	SUBPROGRAM REQUIREMENTS			
6275550	Lumber Fee Program			
	State Operations:			
3212	Timber Regulation and Forest Restoration Fund	\$615	\$1,436	\$1,439
	Totals, State Operations	\$615	\$1,436	\$1,439
	SUBPROGRAM REQUIREMENTS			
6275575	Insurance Tax Program			
	State Operations:			
0001	General Fund	\$1,086	\$677	\$682
	Totals, State Operations	\$1,086	\$677	\$682
	SUBPROGRAM REQUIREMENTS			
6275600	Natural Gas Surcharge Program			

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7600 California Department of Tax and Fee Administration - Continued

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$685	\$981	\$984
	Totals, State Operations	<u>\$685</u>	<u>\$981</u>	<u>\$984</u>
	SUBPROGRAM REQUIREMENTS			
6275650	Prepaid Mobile Telephony Program			
	State Operations:			
0001	General Fund	\$63	\$-	\$-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	544	623	603
	Totals, State Operations	<u>\$607</u>	<u>\$623</u>	<u>\$603</u>
	SUBPROGRAM REQUIREMENTS			
6275700	Lead-Acid Battery Cleanup Fee Program			
	State Operations:			
3301	Lead-Acid Battery Cleanup Fund	\$998	\$1,744	\$1,752
	Totals, State Operations	<u>\$998</u>	<u>\$1,744</u>	<u>\$1,752</u>
	SUBPROGRAM REQUIREMENTS			
6275725	Cannabis Taxes Program			
	State Operations:			
0001	General Fund	\$1,630	\$150,000	\$-
3288	Cannabis Control Fund	9,750	10,607	-
3314	California Cannabis Tax Fund	-	-150,000	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	-	10,677
	Totals, State Operations	<u>\$11,380</u>	<u>\$10,607</u>	<u>\$10,677</u>
	SUBPROGRAM REQUIREMENTS			
6275750	Electronic Cigarette Excise Tax Program			
	State Operations:			
3366	California Electronic Cigarette Excise Tax Fund	\$363	\$2,032	\$1,495
	Totals, State Operations	<u>\$363</u>	<u>\$2,032</u>	<u>\$1,495</u>
	SUBPROGRAM REQUIREMENTS			
6275760	County Revenue Property Tax Reimbursement Program			
	State Operations:			
0001	General Fund	\$17	\$401	\$381
	Totals, State Operations	<u>\$17</u>	<u>\$401</u>	<u>\$381</u>
	SUBPROGRAM REQUIREMENTS			
6275775	Small Business Hiring Credit Program			
	State Operations:			
0001	General Fund	\$-	\$44	\$44
	Totals, State Operations	<u>\$-</u>	<u>\$44</u>	<u>\$44</u>
	SUBPROGRAM REQUIREMENTS			
6275800	Lithium Extraction Excise Tax			
	State Operations:			
0001	General Fund	\$66	\$-	\$-
	Totals, State Operations	<u>\$66</u>	<u>\$-</u>	<u>\$-</u>
	SUBPROGRAM REQUIREMENTS			
6275825	Gun Violence Prevention and School Safety Act Program			
	State Operations:			
3437	Gun Violence Prevention and School Safety Fund	\$-	\$2,400	\$1,200
	Totals, State Operations	<u>\$-</u>	<u>\$2,400</u>	<u>\$1,200</u>
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0995	Reimbursements	-	417	417
	Totals, State Operations	<u>\$-</u>	<u>\$417</u>	<u>\$417</u>

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7600 California Department of Tax and Fee Administration - Continued

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$-	\$65,508	\$65,508
0995	Reimbursements	-	417	417
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	372	372	372
3437	Gun Violence Prevention and School Safety Fund	-	-	86
	Totals, State Operations	\$372	\$66,297	\$66,383
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	\$-	-\$65,508	-\$65,508
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-372	-372	-372
3437	Gun Violence Prevention and School Safety Fund	-	-	-86
	Totals, State Operations	-\$372	-\$65,880	-\$65,966
	TOTALS, EXPENDITURES			
	State Operations	629,484	747,155	769,704
	Totals, Expenditures	\$629,484	\$747,155	\$769,704

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	4,553.7	4,556.0	4,555.7	\$363,080	\$389,519	\$389,596
Other Adjustments	-881.2	-	3.0	-21,447	2,372	23,190
Net Totals, Salaries and Wages	3,672.5	4,556.0	4,558.7	\$341,633	\$391,891	\$412,786
Staff Benefits	-	-	-	181,083	221,272	224,443
Totals, Personal Services	3,672.5	4,556.0	4,558.7	\$522,716	\$613,163	\$637,229
OPERATING EXPENSES AND EQUIPMENT				\$106,768	\$133,992	\$132,475
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$629,484	\$747,155	\$769,704

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	0001 General Fund			
APPROPRIATIONS				
001 Budget Act appropriation		\$325,438	\$388,681	\$408,774
Allocation for Employee Compensation		-	11,627	-
Allocation for Other Post-Employment Benefits		-	-745	-
Allocation for Staff Benefits		-	6,874	-
General Fund Solution: Salary Savings		-	-20,000	-
Chapter 747, Statutes of 2022 (transfer to the 988 State Suicide and Behavioral Health Crisis Services Fund)		300	-	-
Prior Year Balances Available:				
Chapter 56, Statutes of 2022 (transfer to the California Cannabis Tax Fund)		-	150,000	-
Totals Available		\$325,738	\$536,437	\$408,774
TOTALS, EXPENDITURES		\$325,738	\$536,437	\$408,774
	0004 Breast Cancer Fund			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
APPROPRIATIONS			
001 Budget Act appropriation	\$338	\$583	\$588
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	2	-
Totals Available	\$338	\$588	\$588
TOTALS, EXPENDITURES	\$338	\$588	\$588
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$648	\$1,841	\$1,880
Allocation for Employee Compensation	-	23	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	13	-
Totals Available	\$648	\$1,876	\$1,880
TOTALS, EXPENDITURES	\$648	\$1,876	\$1,880
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$32,505	\$34,877	\$36,758
Allocation for Employee Compensation	-	1,087	-
Allocation for Other Post-Employment Benefits	-	-69	-
Allocation for Staff Benefits	-	643	-
Totals Available	\$32,505	\$36,538	\$36,758
TOTALS, EXPENDITURES	\$32,505	\$36,538	\$36,758
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$915	\$1,102	\$1,163
Allocation for Employee Compensation	-	35	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	21	-
Totals Available	\$915	\$1,156	\$1,163
TOTALS, EXPENDITURES	\$915	\$1,156	\$1,163
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$275	\$627	\$645
Allocation for Employee Compensation	-	11	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	6	-
Totals Available	\$275	\$643	\$645
TOTALS, EXPENDITURES	\$275	\$643	\$645
0226 California Tire Recycling Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$2,541
TOTALS, EXPENDITURES	-	-	\$2,541
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,120	\$7,149	\$7,216
Allocation for Employee Compensation	-	38	-
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	23	-
Totals Available	\$4,120	\$7,207	\$7,216
TOTALS, EXPENDITURES	\$4,120	\$7,207	\$7,216
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
001 Budget Act appropriation	\$307	\$384	\$403
Allocation for Employee Compensation	-	11	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	6	-
Totals Available	\$307	\$400	\$403
TOTALS, EXPENDITURES	\$307	\$400	\$403
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$407	\$660	\$685
Allocation for Employee Compensation	-	15	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	8	-
Totals Available	\$407	\$682	\$685
TOTALS, EXPENDITURES	\$407	\$682	\$685
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,483	\$4,707	\$4,922
Allocation for Employee Compensation	-	124	-
Allocation for Other Post-Employment Benefits	-	-8	-
Allocation for Staff Benefits	-	73	-
Totals Available	\$3,483	\$4,896	\$4,922
TOTALS, EXPENDITURES	\$3,483	\$4,896	\$4,922
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$226	\$359	\$370
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	4	-
Totals Available	\$226	\$370	\$370
TOTALS, EXPENDITURES	\$226	\$370	\$370
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,880	\$11,945	\$12,078
Allocation for Employee Compensation	-	76	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	46	-
Totals Available	\$6,880	\$12,062	\$12,078
TOTALS, EXPENDITURES	\$6,880	\$12,062	\$12,078
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$144	\$213	\$224
Totals Available	\$144	\$213	\$224
TOTALS, EXPENDITURES	\$144	\$213	\$224
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,032	\$2,579	\$2,695
Allocation for Employee Compensation	-	68	-
Allocation for Other Post-Employment Benefits	-	-4	-
Allocation for Staff Benefits	-	39	-
Totals Available	\$2,032	\$2,682	\$2,695
TOTALS, EXPENDITURES	\$2,032	\$2,682	\$2,695
0995 Reimbursements			
APPROPRIATIONS			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Reimbursements	\$224,065	\$245,651	\$244,578
TOTALS, EXPENDITURES	\$224,065	\$245,651	\$244,578
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$685	\$954	\$984
Allocation for Employee Compensation	-	18	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	10	-
Totals Available	\$685	\$981	\$984
TOTALS, EXPENDITURES	\$685	\$981	\$984
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$745	\$751	\$811
Allocation for Employee Compensation	-	34	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	21	-
TOTALS, EXPENDITURES	\$745	\$804	\$811
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,906	\$5,565	\$5,747
Allocation for Employee Compensation	-	105	-
Allocation for Other Post-Employment Benefits	-	-7	-
Allocation for Staff Benefits	-	62	-
Totals Available	\$2,906	\$5,725	\$5,747
TOTALS, EXPENDITURES	\$2,906	\$5,725	\$5,747
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,618	\$12,500	\$12,984
Allocation for Employee Compensation	-	280	-
Allocation for Other Post-Employment Benefits	-	-18	-
Allocation for Staff Benefits	-	166	-
Totals Available	\$7,618	\$12,928	\$12,984
TOTALS, EXPENDITURES	\$7,618	\$12,928	\$12,984
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$615	\$1,407	\$1,439
Allocation for Employee Compensation	-	19	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	11	-
Totals Available	\$615	\$1,436	\$1,439
TOTALS, EXPENDITURES	\$615	\$1,436	\$1,439
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$544	\$582	\$603
Allocation for Employee Compensation	-	27	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	15	-
TOTALS, EXPENDITURES	\$544	\$623	\$603
3288 Cannabis Control Fund			
APPROPRIATIONS			
002 Budget Act appropriation	\$9,750	\$10,069	-

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Allocation for Employee Compensation	-	352	-
Allocation for Other Post-Employment Benefits	-	-22	-
Allocation for Staff Benefits	-	208	-
TOTALS, EXPENDITURES	\$9,750	\$10,607	-
3301 Lead-Acid Battery Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$998	\$1,687	\$1,752
Allocation for Employee Compensation	-	37	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	22	-
Totals Available	\$998	\$1,744	\$1,752
TOTALS, EXPENDITURES	\$998	\$1,744	\$1,752
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	\$338	\$897	\$987
Allocation for Employee Compensation	-	52	-
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	30	-
Totals Available	\$338	\$976	\$987
TOTALS, EXPENDITURES	\$338	\$976	\$987
3314 California Cannabis Tax Fund			
Less funding provided by General Fund	-	-150,000	-
NET TOTALS, EXPENDITURES	-	-\$150,000	-
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(e)(2) and (f)	\$3,061	\$4,444	\$4,883
Allocation for Employee Compensation	-	255	-
Allocation for Other Post-Employment Benefits	-	-17	-
Allocation for Staff Benefits	-	150	-
Totals Available	\$3,061	\$4,832	\$4,883
TOTALS, EXPENDITURES	\$3,061	\$4,832	\$4,883
3333 Cannabis Tax Fund - Department of Tax and Fee Administration			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	-	\$10,677
TOTALS, EXPENDITURES	-	-	\$10,677
3366 California Electronic Cigarette Excise Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$363	\$1,303	\$1,495
Allocation for Employee Compensation	-	14	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	8	-
7600-501-3366, Chapter 489, Stats of 2021	-	2,376	-
May Revision Technical Adjustments	-	-1,668	-
Totals Available	\$363	\$2,032	\$1,495
TOTALS, EXPENDITURES	\$363	\$2,032	\$1,495
3410 Lithium Extraction Excise Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$249	\$150
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Totals Available	-	\$252	\$150
Unexpended balance, estimated savings	-	-252	-150
TOTALS, EXPENDITURES	-	-	-
3414 988 State Suicide and Behavioral Health Crisis Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$661	\$622
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	2	-
Chapter 747, Statutes of 2022	78	-	-
Totals Available	\$78	\$666	\$622
TOTALS, EXPENDITURES	\$78	\$666	\$622
Less funding provided by General Fund	-300	-	-
NET TOTALS, EXPENDITURES	-\$222	\$666	\$622
3437 Gun Violence Prevention and School Safety Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,200
7600-501-3437, Chapter 231, Statutes of 2023 (AB 28)	-	2,400	-
TOTALS, EXPENDITURES	-	\$2,400	\$1,200
Total Expenditures, All Funds, (State Operations)	\$629,484	\$747,155	\$769,704

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>0965 Timber Tax Fund^N</u>			
BEGINNING BALANCE	\$3,785	\$2,558	-
Prior Year Adjustments	-1,166	-	-
Adjusted Beginning Balance	\$2,619	\$2,558	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	8,655	5,898	\$5,898
4163000 Investment Income - Surplus Money Investments	41	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	8	-	-
Total Revenues, Transfers, and Other Adjustments	\$8,704	\$5,898	\$5,898
Total Resources	\$11,323	\$8,456	\$5,898
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,032	2,682	2,695
9350 Shared Revenues (Local Assistance)	6,561	5,609	2,933
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	172	165	270
Total Expenditures and Expenditure Adjustments	\$8,765	\$8,456	\$5,898
FUND BALANCE	\$2,558	-	-
Reserve for economic uncertainties	2,558	-	-
<u>3067 Cigarette and Tobacco Products Compliance Fund^S</u>			
BEGINNING BALANCE	\$10,127	\$10,681	\$7,163
Prior Year Adjustments	-770	-	-
Adjusted Beginning Balance	\$9,357	\$10,681	\$7,163
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	9,772	10,600	10,600
4163000 Investment Income - Surplus Money Investments	238	-	-
4171100 Cost Recoveries - Other	-	3	3

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7600 California Department of Tax and Fee Administration - Continued

	2022-23*	2023-24*	2024-25*
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	52	15	15
Transfers and Other Adjustments			
Operating Transfers From Fund 8506 per EO E 22/23-221 CS11.96J	4	-	-
Total Revenues, Transfers, and Other Adjustments	\$10,066	\$10,618	\$10,618
Total Resources	\$19,423	\$21,299	\$17,781
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	7,618	12,928	12,984
9892 Supplemental Pension Payments (State Operations)	347	347	322
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	777	861	1,383
Total Expenditures and Expenditure Adjustments	\$8,742	\$14,136	\$14,689
FUND BALANCE	\$10,681	\$7,163	\$3,092
Reserve for economic uncertainties	10,681	7,163	3,092
<u>3270 Local Charges for Prepaid Mobile Telephony Service Fund^s</u>			
BEGINNING BALANCE	-	-	-
Prior Year Adjustments	\$39	-	-
Adjusted Beginning Balance	\$39	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	1,861	\$1,164	\$1,164
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	3	-	-
Total Revenues, Transfers, and Other Adjustments	\$1,864	\$1,164	\$1,164
Total Resources	\$1,903	\$1,164	\$1,164
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	544	623	603
9350 Shared Revenues (Local Assistance)	1,311	541	516
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	48	-	45
Total Expenditures and Expenditure Adjustments	\$1,903	\$1,164	\$1,164
FUND BALANCE	-	-	-
<u>3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund^s</u>			
BEGINNING BALANCE	\$7,899	\$9,872	\$9,365
Prior Year Adjustments	25	-	-
Adjusted Beginning Balance	\$7,924	\$9,872	\$9,365
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)	5,076	4,325	3,976
Revenue Transfer from California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund (3304) to Tax & Fee Administration Tobacco Law Enforcement Account (3319) per RTC 30130.57(e)(2)_	-	-	-15
Total Revenues, Transfers, and Other Adjustments	\$5,076	\$4,325	\$3,961
Total Resources	\$13,000	\$14,197	\$13,326
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	3,061	4,832	4,883
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	67	-	537
Total Expenditures and Expenditure Adjustments	\$3,128	\$4,832	\$5,420
FUND BALANCE	\$9,872	\$9,365	\$7,906
Reserve for economic uncertainties	9,872	9,365	7,906
<u>3333 Cannabis Tax Fund - Department of Tax and Fee Administration^s</u>			
BEGINNING BALANCE	\$1,188	\$1,191	\$1,191
Adjusted Beginning Balance	\$1,188	\$1,191	\$1,191

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7600 California Department of Tax and Fee Administration - Continued

	2022-23*	2023-24*	2024-25*
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Operating Transfers From Fund 8506 per EO E 22/23-221 CS11.96J to Fund 3333	3	-	-
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per Revenue and Taxation Code Section 34019(a)(1)	-	-	10,677
Total Revenues, Transfers, and Other Adjustments	\$3	-	\$10,677
Total Resources	\$1,191	\$1,191	\$11,868
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	-	-	10,677
Total Expenditures and Expenditure Adjustments	-	-	\$10,677
FUND BALANCE	\$1,191	\$1,191	\$1,191
Reserve for economic uncertainties	1,191	1,191	1,191
<u>3366 California Electronic Cigarette Excise Tax Fund^s</u>			
BEGINNING BALANCE	\$2,379	\$2,374	\$1,874
Prior Year Adjustments	-1,668	-	-
Adjusted Beginning Balance	\$711	\$2,374	\$1,874
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	59,461	43,866	45,182
4171000 Cost Recoveries - Delinquent Receivables	5	-	-
Transfers and Other Adjustments			
SB 395 Electronic Cigarette Tax - HCAI Health Professions	-2,722	-2,125	-2,192
SB 395 Electronic Cigarette Tax - Prop 10	-6,533	-5,100	-5,261
SB 395 Electronic Cigarette Tax - Prop 56	-26,131	-20,402	-21,045
SB 395 Electronic Cigarette Tax - Prop 99	-9,799	-7,651	-7,892
SB 395 Electronic Cigarette Tax - Small Rural Hospitals	-5,444	-4,250	-4,384
SB 395 Electronic Cigarette Tax - UC Med Edu	-3,811	-2,975	-3,069
SB 395 Electronic Cigarette Tax Update - HCAI Health	-	34	8
SB 395 Electronic Cigarette Tax Update - Prop 10	-	80	19
SB 395 Electronic Cigarette Tax Update - Prop 56	-26,131	-20,080	-20,969
SB 395 Electronic Cigarette Tax Update - Prop 99	-	121	29
SB 395 Electronic Cigarette Tax Update - Small Rural Hospitals	-	67	16
SB 395 Electronic Cigarette Tax Update - UC Med Edu	-	47	11
Loan Repayment from the Electronic Cigarette Excise Tax Fund (3366) to the General Fund (0001) pursuant to Chapter 489, Statutes of 2021.	-3,000	-	-
SB 395 Electronic Cigarette Tax Update - Prop 56	26,131	20,402	21,045
Total Revenues, Transfers, and Other Adjustments	\$2,026	\$2,034	\$1,498
Total Resources	\$2,737	\$4,408	\$3,372
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	363	2,032	1,495
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	502	711
Total Expenditures and Expenditure Adjustments	\$363	\$2,534	\$2,206
FUND BALANCE	\$2,374	\$1,874	\$1,166
Reserve for economic uncertainties	2,374	1,874	1,166
<u>3378 Small Business Hiring Credit Fund^s</u>			
BEGINNING BALANCE	\$118,002	\$2,587	\$2,587
Prior Year Adjustments	-14,415	-	-
Adjusted Beginning Balance	\$103,587	\$2,587	\$2,587
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from the Small Business Hiring Tax Fund (3378) to the General Fund (0001) per R&T	-101,000	-	-

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7600 California Department of Tax and Fee Administration - Continued

	2022-23*	2023-24*	2024-25*
Total Revenues, Transfers, and Other Adjustments	-\$101,000	-	-
Total Resources	\$2,587	\$2,587	\$2,587
FUND BALANCE	\$2,587	\$2,587	\$2,587
Reserve for economic uncertainties	2,587	2,587	2,587
<u>3437 Gun Violence Prevention and School Safety Fund ⁵</u>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes	-	-	103,245
Transfers and Other Adjustments			
Loan from the General Fund (0001) to the Gun Violence Prevention and School Safety Fund (3437) per Chapter 231, Statutes of 2023 (AB 28)	-	2,400	-
Loan from the General Fund (0001) to the Gun Violence Prevention and School Safety Fund (3437) per Chapter 231, Statutes of 2023 (AB 28)	-	-	-2,400
Total Revenues, Transfers, and Other Adjustments	-	\$2,400	\$100,845
Total Resources	-	\$2,400	\$100,845
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
5227 Board of State and Community Corrections (Local Assistance)	-	-	75,000
7600 California Department of Tax and Fee Administration (State Operations)	-	2,400	1,200
Total Expenditures and Expenditure Adjustments	-	\$2,400	\$76,200
FUND BALANCE	-	-	\$24,645
Reserve for economic uncertainties	-	-	24,645

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	4,553.7	4,556.0	4,555.7	\$363,080	\$389,519	\$389,596
Salary and Other Adjustments	-881.2	-	-	-21,447	22,372	22,384
Workload and Administrative Adjustments						
Firearm and Ammunition Excise Tax (AB 28)						
Accounting Analyst	-	-	1.0	-	-	59
Bus Taxes Spec I	-	-	1.0	-	-	95
Bus Taxes Spec II	-	-	1.0	-	-	102
Overtime	-	-	-	-	-	409
Temporary Help	-	-	-	-	-	141
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	3.0	\$-	\$-	\$806
Totals, Adjustments	-881.2	-0.0	3.0	\$-21,447	\$2,372	\$23,190
TOTALS, SALARIES AND WAGES	3,672.5	4,556.0	4,558.7	\$341,633	\$391,891	\$412,786

7730 Franchise Tax Board

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

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

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

7730 Franchise Tax Board - Continued**3-YEAR EXPENDITURES AND POSITIONS**

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6280	Tax Programs	5,376.1	6,171.9	6,205.0	\$1,105,543	\$1,191,308	\$1,216,268
6285	Political Reform Audit	11.5	13.0	13.0	1,699	2,638	-
6290	Department of Motor Vehicles Collections Program	31.6	81.1	81.1	9,393	11,256	11,380
6295	Court Collection Program	63.4	101.2	101.2	11,427	15,385	15,534
6300	Legal Services Program	-	-	-	2,405	5,077	5,077
6305	Contract Work	69.1	62.2	62.2	9,494	14,432	14,499
6316	Golden State Stimulus Emergency Fund 2.0	-	-	-	1,048,809	-	-
6317	Better for Families Rebate	-	-	-	9,117,312	-	-
9900100	Administration	287.9	326.6	326.6	40,152	46,176	46,812
9900200	Administration - Distributed	-	-	-	-40,152	-46,176	-46,812
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		5,839.6	6,756.0	6,789.1	\$11,306,082	\$1,240,096	\$1,262,758
FUNDING					2022-23*	2023-24*	2024-25*
0001	General Fund				\$1,109,044	\$817,675	\$1,220,472
0044	Motor Vehicle Account, State Transportation Fund				3,264	3,901	3,944
0064	Motor Vehicle License Fee Account, Transportation Tax Fund				6,129	7,355	7,436
0122	Emergency Food Assistance Program Fund				6	6	6
0200	Fish and Game Preservation Fund				8	13	13
0242	Court Collection Account				11,427	15,385	15,534
0823	California Alzheimers Disease and Related Disorders Research Fund				10	11	11
0847	Asset Forfeiture Fund				-	-	740
0886	California Seniors Special Fund				2	4	4
0942	Special Deposit Fund				503	740	-
0945	California Breast Cancer Research Fund				7	7	7
0974	California Peace Officer Memorial Foundation Fund				2	5	5
0979	California Firefighters Memorial Fund				3	7	7
0995	Reimbursements				9,494	14,432	14,499
3379	Golden State Stimulus Emergency Fund				1,048,809	12,508	-
3399	Better for Families Tax Refund Fund				9,117,312	367,961	-
8047	California Sea Otter Fund				3	6	6
8054	California Cancer Research Fund				6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund				6	6	6
8076	State Parks Protection Fund				10	14	14
8085	Keep Arts in Schools Fund				5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund				6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund				6	6	-
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund				6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund				1	-	-
8124	Suicide Prevention Voluntary Contribution Fund				5	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund				-	6	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund				-	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund				-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund				6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund				2	6	6
TOTALS, EXPENDITURES, ALL FUNDS					\$11,306,082	\$1,240,096	\$1,262,758

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

Government Code section 15700-15705.

PROGRAM AUTHORITY**6280-Tax Programs:**

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

6285-Political Reform Audit:

Government Code sections 90000-90009.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code sections 19280-19283.

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Enterprise Data to Revenue Project 2	\$-	\$-	-	\$127,066	\$-	38.0
• IRS Direct Filers Portal	-	-	-	700	-	4.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$127,766	\$-	42.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	-1,919	-64	-	-2,505	-92	-
• Carryover/Reappropriation	-33,485	-33	-	33,485	33	-
• Salary Adjustments	25,948	902	-	26,697	931	-
• Benefit Adjustments	16,680	596	-	21,987	805	-
• Legislation with an Appropriation	-	-	-	40	-	-
• Miscellaneous Baseline Adjustments	-382,877	380,873	-51.6	-4,642	398	-50.6
Totals, Other Workload Budget Adjustments	\$-375,653	\$382,274	-51.6	\$75,062	\$2,075	-50.6
Totals, Workload Budget Adjustments	\$-375,653	\$382,274	-51.6	\$202,828	\$2,075	-8.6
Totals, Budget Adjustments	\$-375,653	\$382,274	-51.6	\$202,828	\$2,075	-8.6

PROGRAM DESCRIPTIONS**6280 - TAX PROGRAMS**

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

6285 - POLITICAL REFORM AUDIT

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

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7730 Franchise Tax Board - Continued**6290 - DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM**

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

6295 - COURT COLLECTION PROGRAM

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

6300 - LEGAL SERVICES PROGRAM

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

6305 - CONTRACT WORK

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

9900100 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
6280	PROGRAM REQUIREMENTS			
	TAX PROGRAMS			
	State Operations:			
0001	General Fund	\$1,104,940	\$1,190,419	\$1,215,395
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	8	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	-	740
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	503	740	-
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	7	7
8047	California Sea Otter Fund	3	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	10	14	14
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	-
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	1	-	-
8124	Suicide Prevention Voluntary Contribution Fund	5	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	6	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund	-	-	6

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7730 Franchise Tax Board - Continued

		2022-23*	2023-24*	2024-25*
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
	Totals, State Operations	\$1,105,543	\$1,191,298	\$1,216,268
	Local Assistance:			
0001	General Fund	\$-	\$10	\$-
	Totals, Local Assistance	\$-	\$10	\$-
	SUBPROGRAM REQUIREMENTS			
6280010	Personal Income Tax			
	State Operations:			
0001	General Fund	\$728,339	\$748,485	\$774,451
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	8	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	-	740
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	503	740	-
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	7	7
8047	California Sea Otter Fund	3	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	10	14	14
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	-
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	1	-	-
8124	Suicide Prevention Voluntary Contribution Fund	5	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	6	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
	Totals, State Operations	\$728,942	\$749,364	\$775,324
	Local Assistance:			
0001	General Fund	\$-	\$10	\$-
	Totals, Local Assistance	\$-	\$10	\$-
	SUBPROGRAM REQUIREMENTS			
6280019	Corporation Tax			
	State Operations:			
0001	General Fund	\$335,530	\$394,675	\$404,150
	Totals, State Operations	\$335,530	\$394,675	\$404,150
	SUBPROGRAM REQUIREMENTS			
6280025	Earned Income Tax Credit			
	State Operations:			
0001	General Fund	\$41,044	\$47,201	\$36,736
	Totals, State Operations	\$41,044	\$47,201	\$36,736
	SUBPROGRAM REQUIREMENTS			
6280028	Non-Admitted Insurance Tax			
	State Operations:			

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7730 Franchise Tax Board - Continued

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
0001	General Fund	\$27	\$58	\$58
	Totals, State Operations	\$27	\$58	\$58
	PROGRAM REQUIREMENTS			
6285	POLITICAL REFORM AUDIT			
	State Operations:			
0001	General Fund	\$1,699	\$2,638	\$-
	Totals, State Operations	\$1,699	\$2,638	\$-
	PROGRAM REQUIREMENTS			
6290	DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM			
	State Operations:			
0044	Motor Vehicle Account, State Transportation Fund	\$3,264	\$3,901	\$3,944
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	6,129	7,355	7,436
	Totals, State Operations	\$9,393	\$11,256	\$11,380
	PROGRAM REQUIREMENTS			
6295	COURT COLLECTION PROGRAM			
	State Operations:			
0242	Court Collection Account	\$11,427	\$15,385	\$15,534
	Totals, State Operations	\$11,427	\$15,385	\$15,534
	PROGRAM REQUIREMENTS			
6300	LEGAL SERVICES PROGRAM			
	State Operations:			
0001	General Fund	\$2,405	\$5,077	\$5,077
	Totals, State Operations	\$2,405	\$5,077	\$5,077
	PROGRAM REQUIREMENTS			
6305	CONTRACT WORK			
	State Operations:			
0995	Reimbursements	9,494	14,432	14,499
	Totals, State Operations	\$9,494	\$14,432	\$14,499
	PROGRAM REQUIREMENTS			
6316	GOLDEN STATE STIMULUS EMERGENCY FUND 2.0			
	State Operations:			
0001	General Fund	\$-	-\$12,508	\$-
3379	Golden State Stimulus Emergency Fund	1,048,809	12,508	-
	Totals, State Operations	\$1,048,809	\$-	\$-
	PROGRAM REQUIREMENTS			
6317	BETTER FOR FAMILIES REBATE			
	State Operations:			
0001	General Fund	\$-	-\$367,961	\$-
3399	Better for Families Tax Refund Fund	9,117,312	367,961	-
	Totals, State Operations	\$9,117,312	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$40,152	\$46,176	\$46,812
	Totals, State Operations	\$40,152	\$46,176	\$46,812
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$40,152	-\$46,176	-\$46,812
	Totals, State Operations	-\$40,152	-\$46,176	-\$46,812

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7730 Franchise Tax Board - Continued

	2022-23*	2023-24*	2024-25*
TOTALS, EXPENDITURES			
State Operations	11,306,082	1,240,086	1,262,758
Local Assistance	-	10	-
Totals, Expenditures	\$11,306,082	\$1,240,096	\$1,262,758

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	6,803.8	6,807.6	6,797.7	\$516,157	\$557,865	\$553,101
Other Adjustments	-964.2	-51.6	-8.6	-18,534	25,862	28,395
Net Totals, Salaries and Wages	5,839.6	6,756.0	6,789.1	\$497,623	\$583,727	\$581,496
Staff Benefits	-	-	-	274,782	329,872	335,637
Totals, Personal Services	5,839.6	6,756.0	6,789.1	\$772,405	\$913,599	\$917,133
OPERATING EXPENSES AND EQUIPMENT				\$399,277	\$325,244	\$344,372
SPECIAL ITEMS OF EXPENSES				10,174,552	1,253	1,253
UNCLASSIFIED EXPENDITURES				-40,152	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$11,306,082	\$1,240,096	\$1,262,758

2 Local Assistance	Expenditures		
	2022-23*	2023-24*	2024-25*
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$-	\$-	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,109,044	\$1,192,914	\$1,220,432
Allocation for Employee Compensation	-	25,948	-
Allocation for Other Post-Employment Benefits	-	-1,919	-
Allocation for Staff Benefits	-	16,680	-
Film Tax Credit 1.0 Position Removal	-	-154	-
Healthcare Mandate and Subsidy PY Reduction	-	-4,238	-
Transfer from Item 8640--001-0001, per Provision 1	-	2,388	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)	-	404	-
CY & Ongoing Reduction of Delinquent Tax Collection Fund	-	-404	-
Prior Year Balances Available:			
Chapter 5, Statutes of 2023	-	-	20
Chapter 737, Statutes of 2022	-	-	20
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	-	-12,508	-
Welfare and Institution Code section 8162	-	-367,961	-
Totals Available	\$1,109,044	\$851,150	\$1,220,472
Balance available in subsequent years	-	-33,485	-
TOTALS, EXPENDITURES	\$1,109,044	\$817,665	\$1,220,472
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,264	\$3,784	\$3,944

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

7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Allocation for Employee Compensation	-	77	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	51	-
Totals Available	\$3,264	\$3,907	\$3,944
Balance available in subsequent years	-	-6	-
TOTALS, EXPENDITURES	\$3,264	\$3,901	\$3,944
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,129	\$7,128	\$7,436
Allocation for Employee Compensation	-	151	-
Allocation for Other Post-Employment Benefits	-	-11	-
Allocation for Staff Benefits	-	98	-
Totals Available	\$6,129	\$7,366	\$7,436
Balance available in subsequent years	-	-11	-
TOTALS, EXPENDITURES	\$6,129	\$7,355	\$7,436
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8	\$13	\$13
Totals Available	\$8	\$13	\$13
TOTALS, EXPENDITURES	\$8	\$13	\$13
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,427	\$14,817	\$15,534
Allocation for Employee Compensation	-	366	-
Allocation for Other Post-Employment Benefits	-	-27	-
Allocation for Staff Benefits	-	245	-
Totals Available	\$11,427	\$15,401	\$15,534
Balance available in subsequent years	-	-16	-
TOTALS, EXPENDITURES	\$11,427	\$15,385	\$15,534
0823 California Alzheimers Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$10	\$11	\$11
Totals Available	\$10	\$11	\$11
TOTALS, EXPENDITURES	\$10	\$11	\$11
0847 Asset Forfeiture Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$740
TOTALS, EXPENDITURES	-	-	\$740
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$4	\$4
Totals Available	\$2	\$4	\$4
TOTALS, EXPENDITURES	\$2	\$4	\$4
0942 Special Deposit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$503	\$740	-
Totals Available	\$503	\$740	-
TOTALS, EXPENDITURES	\$503	\$740	-

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0945 California Breast Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
TOTALS, EXPENDITURES	\$7	\$7	\$7
0974 California Peace Officer Memorial Foundation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$5	\$5
Totals Available	\$2	\$5	\$5
TOTALS, EXPENDITURES	\$2	\$5	\$5
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$7	\$7
Totals Available	\$3	\$7	\$7
TOTALS, EXPENDITURES	\$3	\$7	\$7
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,494	\$14,432	\$14,499
TOTALS, EXPENDITURES	\$9,494	\$14,432	\$14,499
3379 Golden State Stimulus Emergency Fund			
Prior Year Balances Available:			
Pending Legislation	1,048,809	-	-
Totals Available	\$1,048,809	-	-
TOTALS, EXPENDITURES	\$1,048,809	-	-
Less funding provided by General Fund	-	12,508	-
NET TOTALS, EXPENDITURES	\$1,048,809	\$12,508	-
3399 Better for Families Tax Refund Fund			
Prior Year Balances Available:			
Welfare and Institution Code section 8161	9,117,312	-	-
TOTALS, EXPENDITURES	\$9,117,312	-	-
Less funding provided by General Fund	-	367,961	-
NET TOTALS, EXPENDITURES	\$9,117,312	\$367,961	-
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$6	\$6
Totals Available	\$3	\$6	\$6
TOTALS, EXPENDITURES	\$3	\$6	\$6
8054 California Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8075 School Supplies for Homeless Children Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8076 State Parks Protection Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$10	\$14	\$14
Totals Available	\$10	\$14	\$14
TOTALS, EXPENDITURES	\$10	\$14	\$14
8085 Keep Arts in Schools Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Totals Available	\$5	\$6	\$6
TOTALS, EXPENDITURES	\$5	\$6	\$6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8097 Prevention of Animal Homelessness and Cruelty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
TOTALS, EXPENDITURES	\$6	\$6	-
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8121 Schools Not Prisons Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	-	-
Totals Available	\$1	-	-
TOTALS, EXPENDITURES	\$1	-	-
8124 Suicide Prevention Voluntary Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
Totals Available	\$5	\$6	\$6
TOTALS, EXPENDITURES	\$5	\$6	\$6
8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	-
TOTALS, EXPENDITURES	-	\$6	-
8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8139 California ALS Research Network 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	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	\$6
Totals Available	\$2	\$6	\$6
TOTALS, EXPENDITURES	\$2	\$6	\$6
Total Expenditures, All Funds, (State Operations)	\$11,306,082	\$1,240,086	\$1,262,758
2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
Chapter 55, Statutes of 2023	-	\$10	-

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7730 Franchise Tax Board - Continued

2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
TOTALS, EXPENDITURES	-	\$10	-
Total Expenditures, All Funds, (Local Assistance)	\$0	\$10	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$11,306,082	\$1,240,096	\$1,262,758

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>0242 Court Collection Account^S</u>			
BEGINNING BALANCE	\$3,944	\$1,196	-\$4,605
Prior Year Adjustments	-1,841	-	-
Adjusted Beginning Balance	\$2,103	\$1,196	-\$4,605
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	101,642	70,000	70,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	49	26	35
Total Revenues, Transfers, and Other Adjustments	\$101,691	\$70,026	\$70,035
Total Resources	\$103,794	\$71,222	\$65,430
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	11,427	15,385	15,534
9892 Supplemental Pension Payments (State Operations)	317	317	250
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	884	625	673
9901 Various Departments (Local Assistance)	89,970	59,500	59,500
Total Expenditures and Expenditure Adjustments	\$102,598	\$75,827	\$75,957
FUND BALANCE	\$1,196	-\$4,605	-\$10,527
Reserve for economic uncertainties	1,196	-4,605	-10,527
<u>3399 Better for Families Tax Refund Fund^S</u>			
BEGINNING BALANCE	\$9,500,000	\$382,688	\$14,727
Adjusted Beginning Balance	\$9,500,000	\$382,688	\$14,727
Total Resources	\$9,500,000	\$382,688	\$14,727
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	9,117,312	-	-
Less funding provided by General Fund (State Operations)	-	367,961	-
Total Expenditures and Expenditure Adjustments	\$9,117,312	\$367,961	-
FUND BALANCE	\$382,688	\$14,727	\$14,727
Reserve for economic uncertainties	382,688	14,727	14,727

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	6,803.8	6,807.6	6,797.7	\$516,157	\$557,865	\$553,101
Salary and Other Adjustments	-964.2	-51.6	-50.6	-18,534	25,862	25,107
Workload and Administrative Adjustments						
Enterprise Data to Revenue Project 2						
Assoc Operations Spec	-	-	-	-	-	9
Atty III	-	-	1.0	-	-	144
Audio-Visual Spec (Tech) (Limited Term 06-30-2026)	-	-	1.0	-	-	75
Compliance Rep (Permanent)	-	-	0.5	-	-	29
Compliance Rep (Limited Term 12-31-2024)	-	-	3.5	-	-	202
Sr. Compliance Rep (Limited Term 06-30-2026)	-	-	3.0	-	-	247

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7730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Info Tech Spec I	-	-	6.0	-	-	552
Info Tech Spec II	-	-	1.0	-	-	111
Info Tech Supvr II	-	-	2.0	-	-	219
Program Spec I	-	-	0.5	-	-	55
Program Spec II	-	-	-	-	-	14
Sr Compliance Rep	-	-	-	-	-	1
Sr Operations Spec (Permanent)	-	-	3.0	-	-	270
Sr Operations Spec (Limited Term 06-30-2026)	-	-	4.0	-	-	360
Sr Personnel Spec	-	-	1.0	-	-	67
Staff Operations Spec	-	-	-	-	-	4
Tax Techn (Permanent)	-	-	10.5	-	-	502
Tax Techn (Limited Term 06-30-2026)	-	-	1.0	-	-	48
IRS Direct Filers Portal						
Info Tech Spec I (Permanent)	-	-	1.0	-	-	95
Info Tech Spec I (Limited Term 12-31-2026)	-	-	3.0	-	-	248
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	42.0	\$-	\$-	\$3,288
Totals, Adjustments	-964.2	-51.6	-8.6	\$-18,534	\$25,862	\$28,395
TOTALS, SALARIES AND WAGES	5,839.6	6,756.0	6,789.1	\$497,623	\$583,727	\$581,496

INFRASTRUCTURE OVERVIEW

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

SUMMARY OF PROJECTS

		State Building Program Expenditures	2022-23*	2023-24*	2024-25*
6315	CAPITAL OUTLAY Projects				
0008948	FTB Central Office Campus: Data Center Upgrades		25,293	-	-
	Construction		25,293	-	-
TOTALS, EXPENDITURES, ALL PROJECTS			\$25,293	\$-	\$-
FUNDING			2022-23*	2023-24*	2024-25*
0001	General Fund		\$25,293	\$-	\$-
TOTALS, EXPENDITURES, ALL FUNDS			\$25,293	\$-	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY		2022-23*	2023-24*	2024-25*
0001 General Fund				
APPROPRIATIONS				
301	Budget Act Appropriation	\$25,293	-	-
Prior Year Balances Available:				
Item 7730-301-0001	Budget Act of 2022	-	-	1,313
Item 7730-301-0001,	Budget Act of 2022	-	1,313	-

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

7730 Franchise Tax Board - Continued

3 CAPITAL OUTLAY	2022-23*	2023-24*	2024-25*
Totals Available	\$25,293	\$1,313	\$1,313
Unexpended balance, estimated savings	-	-	-1,313
Balance available in subsequent years	-	-1,313	-
TOTALS, EXPENDITURES	\$25,293	-	-
Total Expenditures, All Funds, (Capital Outlay)	\$25,293	\$0	\$0

7760 Department of General Services

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

DGS serves as the business manager for the State of California, with more than 4,400 employees and a budget of more than \$1.3 billion. DGS serves the public by providing a variety of services to state agencies through procurement and acquisition solutions; real estate management and design; environmentally friendly transportation; professional printing, design and web services; administrative hearings; legal services; building standards; oversight of structural safety, fire/life safety and accessibility for the design and construction of K-12 public schools and community colleges; funding for school construction; and disability access.

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6320	Building Regulation Services	364.5	402.8	403.8	\$97,965	\$116,675	\$103,023
6324	Facilities Management Division	1,495.5	1,938.2	2,024.2	499,292	562,832	603,441
6325	Real Estate Services	324.7	403.7	403.7	87,208	102,545	101,362
6330	Statewide Support Services	816.4	1,080.4	1,071.4	628,344	594,433	570,724
6335	Program Overhead Allocations Interagency Support Division and RESD Executive	7.6	8.0	8.0	1	-	-
9900100	Administration	479.6	578.5	584.5	185,066	137,930	118,735
9900200	Administration - Distributed	-	-	-	-93,284	-110,477	-114,004
9900300	Distributed Services	-	-	-	-8,057	-13,117	-13,117
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		3,488.3	4,411.6	4,495.6	\$1,396,535	\$1,390,821	\$1,370,164
FUNDING					2022-23*	2023-24*	2024-25*
0001	General Fund				\$91,522	\$160,859	\$109,619
0002	Property Acquisition Law Money Account				4,148	6,081	7,359
0003	Motor Vehicle Parking Facilities Moneys Account				5,935	6,189	8,704
0006	Disability Access Account				13,478	13,106	14,734
0026	State Motor Vehicle Insurance Account				60,682	33,959	33,979
0328	Public School Planning, Design, and Construction Review Revolving Fund				71,941	76,428	76,902
0666	Service Revolving Fund				809,611	811,715	847,912
0956	State School Site Utilization Fund				5,721	6,722	7,463
0995	Reimbursements				2,696	7,097	5,047
1027	Full-Day Kindergarten Facilities Account				-2,871	2,871	-
3091	Certified Access Specialist Fund				350	407	408
3144	Building Standards Administration Special Revolving Fund				1,130	1,989	2,200
3245	Disability Access and Education Revolving Fund				271	786	789
3398	California Emergency Relief Fund				7,673	-	-
6086	2016 State School Facilities Fund				6,336	7,120	-

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7760 Department of General Services - Continued

FUNDING		2022-23*	2023-24*	2024-25*
9740	Central Service Cost Recovery Fund	4,330	5,317	4,866
9746	Natural Gas Services Program Fund	313,582	250,175	250,182
TOTALS, EXPENDITURES, ALL FUNDS		\$1,396,535	\$1,390,821	\$1,370,164

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Building Operations and Support	\$-	\$-	-	\$-	\$4,207	36.0
• Office of State Publishing Material Purchase Authority	-	-	-	-	4,000	-
• Increased Expenditure Authority for the Statewide Parking Program	-	-	-	-	2,500	-
• Information Technology Workload Adjustment	-	-	-	-	1,801	14.0
• Increased Maintenance and Repair Cost Expenditure Authority for Fleet Operations	-	-	-	-	1,200	-
• Office of Sustainability Workload Adjustment	-	-	-	-	665	4.0
• California Building Standards Commission Drought-Resistant Buildings Act (SB 745)	-	-	-	-	254	1.0
• FI\$Cal Staffing Realignment	-	-	-	-	-1,658	-9.0
• Asset Management Branch Temporary Fund Shift	-	-	-	-1,239	1,239	-
• California Commission on Disability Access Permanent Fund Shift	-	-	-	-1,567	1,567	-
• Electric Vehicle Service Equipment Reduction	-	-	-	-11,700	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-14,506	\$15,775	46.0
Other Workload Budget Adjustments						
• Technical Adjustment - Transfer from the General Fund to the Service Revolving Fund	-	-	-	31,433	-31,433	-
• Executive Order E 23/24 - 120 REVISED: Tropical Storm Hilary and Happy Camp Complex Fires Disaster Response-Emergency Operations Account Transfer	300	-	-	-	-	-
• Executive Order E 23/24 - 204: Early February 2024 Storms Disaster Response-Emergency Operations Account Transfer	170	-	-	-	-	-
• Executive Order E 23/24 - 6: Transfer of Administrative Funds for the School Facility Program	5,000	-	-	-	-	-
• Executive Order E 23/24 - 70: 2023 February-March Winter Storms Disaster Response-Emergency Operations Account Transfer	15,045	-	-	-	-	-
• Office of Administrative Hearings Adjustment per Provision 6, Item 7760-001-0666, Budget Act of 2023	-	3,218	-	-	-	-
• State School Facilities Fund Reduction	-	-	-	-	-6,516	-
• Other Post-Employment Benefit Adjustments	-25	-981	-	-28	-1,222	-

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7760 Department of General Services - Continued

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Miscellaneous Baseline Adjustments	5,460	6,105	-49.7	468	-1,121	0.3
• Salary Adjustments	262	14,909	-	217	15,310	-
• Benefit Adjustments	168	7,478	-	193	9,184	-
• Lease Revenue Debt Service Adjustment	-	-384	-	-	57,132	-
• Carryover/Reappropriation	8,111	2,871	-	-	-	-
Totals, Other Workload Budget Adjustments	\$34,491	\$33,216	-49.7	\$32,283	\$41,334	0.3
Totals, Workload Budget Adjustments	\$34,491	\$33,216	-49.7	\$17,777	\$57,109	46.3
Totals, Budget Adjustments	\$34,491	\$33,216	-49.7	\$17,777	\$57,109	46.3

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 districts for the development of schools sites, construction, and modernization or replacement of school buildings; and (e) Adopting, codifying and publishing building standards for design and construction throughout California.

6324 - FACILITIES MANAGEMENT DIVISION

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

6325 - REAL ESTATE SERVICES

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

6330 - STATEWIDE SUPPORT SERVICES

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

9900 - ADMINISTRATION

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

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7760 Department of General Services - Continued**DETAILED EXPENDITURES BY PROGRAM**

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	PROGRAM REQUIREMENTS			
6320	BUILDING REGULATION SERVICES			
	State Operations:			
0001	General Fund	\$-	\$5,159	\$-
0006	Disability Access Account	13,478	13,106	13,167
0328	Public School Planning, Design, and Construction Review Revolving Fund	71,941	76,428	76,902
0666	Service Revolving Fund	1,609	2,087	2,094
0956	State School Site Utilization Fund	5,721	6,722	7,463
1027	Full-Day Kindergarten Facilities Account	-2,871	2,871	-
3091	Certified Access Specialist Fund	350	407	408
3144	Building Standards Administration Special Revolving Fund	1,130	1,989	2,200
3245	Disability Access and Education Revolving Fund	271	786	789
6086	2016 State School Facilities Fund	6,336	7,120	-
	Totals, State Operations	\$97,965	\$116,675	\$103,023
	SUBPROGRAM REQUIREMENTS			
6320010	Division of the State Architect			
	State Operations:			
0006	Disability Access Account	\$13,478	\$13,106	\$13,167
0328	Public School Planning, Design, and Construction Review Revolving Fund	71,941	76,428	76,902
0666	Service Revolving Fund	15	55	55
3091	Certified Access Specialist Fund	350	407	408
3245	Disability Access and Education Revolving Fund	271	786	789
	Totals, State Operations	\$86,055	\$90,782	\$91,321
	SUBPROGRAM REQUIREMENTS			
6320019	Public School Construction			
	State Operations:			
0001	General Fund	\$-	\$159	\$-
0956	State School Site Utilization Fund	5,721	6,722	7,463
6086	2016 State School Facilities Fund	6,336	7,120	-
	Totals, State Operations	\$12,057	\$14,001	\$7,463
	SUBPROGRAM REQUIREMENTS			
6320021	School Facility Program			
	State Operations:			
0001	General Fund	\$-	\$5,000	\$-
	Totals, State Operations	\$-	\$5,000	\$-
	SUBPROGRAM REQUIREMENTS			
6320028	Building Standards Commission			
	State Operations:			
0666	Service Revolving Fund	\$1,594	\$2,032	\$2,039
3144	Building Standards Administration Special Revolving Fund	1,130	1,989	2,200
	Totals, State Operations	\$2,724	\$4,021	\$4,239
	SUBPROGRAM REQUIREMENTS			
6320037	CSPP-TK-FDK Facilities Grant Program			
	State Operations:			
1027	Full-Day Kindergarten Facilities Account	-\$2,871	\$2,871	\$-
	Totals, State Operations	-\$2,871	\$2,871	\$-
	PROGRAM REQUIREMENTS			
6324	FACILITIES MANAGEMENT DIVISION			
	State Operations:			
0001	General Fund	\$59,442	\$95,400	\$96,633

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7760 Department of General Services - Continued

		2022-23*	2023-24*	2024-25*
0666	Service Revolving Fund	439,850	467,430	506,806
0995	Reimbursements	-	2	2
	Totals, State Operations	\$499,292	\$562,832	\$603,441
	SUBPROGRAM REQUIREMENTS			
6324046	Facilities Management Division			
	State Operations:			
0001	General Fund	\$59,442	\$95,400	\$96,633
0666	Service Revolving Fund	439,850	467,430	506,806
0995	Reimbursements	-	2	2
	Totals, State Operations	\$499,292	\$562,832	\$603,441
	PROGRAM REQUIREMENTS			
6325	REAL ESTATE SERVICES			
	State Operations:			
0001	General Fund	\$4,490	\$3,024	\$-
0002	Property Acquisition Law Money Account	4,148	6,081	7,359
0666	Service Revolving Fund	78,570	93,440	94,003
	Totals, State Operations	\$87,208	\$102,545	\$101,362
	SUBPROGRAM REQUIREMENTS			
6325010	Asset Management Branch			
	State Operations:			
0001	General Fund	\$3,646	\$3,024	\$-
0002	Property Acquisition Law Money Account	4,148	6,081	7,359
0666	Service Revolving Fund	24,367	29,720	29,939
	Totals, State Operations	\$32,161	\$38,825	\$37,298
	SUBPROGRAM REQUIREMENTS			
6325055	Construction Inspection & Management Branch			
	State Operations:			
0666	Service Revolving Fund	\$13,568	\$17,235	\$17,322
	Totals, State Operations	\$13,568	\$17,235	\$17,322
	SUBPROGRAM REQUIREMENTS			
6325064	Project Management and Development Branch			
	State Operations:			
0001	General Fund	\$844	\$-	\$-
0666	Service Revolving Fund	40,635	46,485	46,742
	Totals, State Operations	\$41,479	\$46,485	\$46,742
	PROGRAM REQUIREMENTS			
6330	STATEWIDE SUPPORT SERVICES			
	State Operations:			
0001	General Fund	\$9,668	\$36,003	\$12,385
0003	Motor Vehicle Parking Facilities Moneys Account	5,935	6,189	8,704
0006	Disability Access Account	-	-	1,567
0026	State Motor Vehicle Insurance Account	60,682	33,959	33,979
0666	Service Revolving Fund	234,147	261,875	258,126
0995	Reimbursements	-	915	915
9740	Central Service Cost Recovery Fund	4,330	5,317	4,866
9746	Natural Gas Services Program Fund	313,582	250,175	250,182
	Totals, State Operations	\$628,344	\$594,433	\$570,724
	SUBPROGRAM REQUIREMENTS			
6330010	Administrative Hearings			
	State Operations:			
0666	Service Revolving Fund	\$42,172	\$49,689	\$46,583

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7760 Department of General Services - Continued

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
0995	Reimbursements	-	915	915
	Totals, State Operations	\$42,172	\$50,604	\$47,498
	SUBPROGRAM REQUIREMENTS			
6330019	Fleet Administration			
	State Operations:			
0003	Motor Vehicle Parking Facilities Moneys Account	\$5,935	\$6,189	\$8,704
0666	Service Revolving Fund	60,347	61,385	56,644
	Totals, State Operations	\$66,282	\$67,574	\$65,348
	SUBPROGRAM REQUIREMENTS			
6330028	Risk and Insurance Management			
	State Operations:			
0026	State Motor Vehicle Insurance Account	\$60,682	\$33,959	\$33,979
0666	Service Revolving Fund	4,441	3,512	3,302
9746	Natural Gas Services Program Fund	313,582	-	-
	Totals, State Operations	\$378,705	\$37,471	\$37,281
	SUBPROGRAM REQUIREMENTS			
6330037	Legal Services			
	State Operations:			
0666	Service Revolving Fund	\$2,238	\$2,541	\$2,551
	Totals, State Operations	\$2,238	\$2,541	\$2,551
	SUBPROGRAM REQUIREMENTS			
6330046	Procurement			
	State Operations:			
0001	General Fund	\$475	\$7,521	\$-
0666	Service Revolving Fund	39,489	55,319	55,094
	Totals, State Operations	\$39,964	\$62,840	\$55,094
	SUBPROGRAM REQUIREMENTS			
6330055	State Publishing			
	State Operations:			
0666	Service Revolving Fund	\$77,765	\$78,544	\$82,761
	Totals, State Operations	\$77,765	\$78,544	\$82,761
	SUBPROGRAM REQUIREMENTS			
6330064	Contracted Human Resources Services			
	State Operations:			
0666	Service Revolving Fund	\$1,298	\$1,737	\$1,750
	Totals, State Operations	\$1,298	\$1,737	\$1,750
	SUBPROGRAM REQUIREMENTS			
6330065	Telework Compliance Unit			
	State Operations:			
0001	General Fund	\$1,460	\$1,992	\$-
	Totals, State Operations	\$1,460	\$1,992	\$-
	SUBPROGRAM REQUIREMENTS			
6330070	Office of Business and Acquisition Services			
	State Operations:			
9746	Natural Gas Services Program Fund	\$-	\$250,175	\$250,182
	Totals, State Operations	\$-	\$250,175	\$250,182
	SUBPROGRAM REQUIREMENTS			
6330073	Contracted Fiscal Services			
	State Operations:			
0001	General Fund	\$6,599	\$7,659	\$8,218
0666	Service Revolving Fund	2,251	4,012	4,040
9740	Central Service Cost Recovery Fund	4,330	5,317	4,866

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7760 Department of General Services - Continued

		2022-23*	2023-24*	2024-25*
	Totals, State Operations	\$13,180	\$16,988	\$17,124
	SUBPROGRAM REQUIREMENTS			
6330082	Office of Sustainability			
	State Operations:			
0001	General Fund	\$230	\$16,327	\$4,167
0666	Service Revolving Fund	4,146	5,136	5,401
	Totals, State Operations	\$4,376	\$21,463	\$9,568
	SUBPROGRAM REQUIREMENTS			
6330084	CA Commission on Disability Access			
	State Operations:			
0001	General Fund	\$904	\$2,504	\$-
0006	Disability Access Account	-	-	1,567
	Totals, State Operations	\$904	\$2,504	\$1,567
	PROGRAM REQUIREMENTS			
6335	PROGRAM OVERHEAD ALLOCATIONS INTERAGENCY SUPPORT DIVISION AND RESD EXECUTIVE			
	State Operations:			
0666	Service Revolving Fund	1	-	-
	Totals, State Operations	\$1	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6335010	Program Overhead Interagency Support Division and RESD Executive			
	State Operations:			
0002	Property Acquisition Law Money Account	\$10	\$16	\$16
0666	Service Revolving Fund	1,453	1,941	1,951
0956	State School Site Utilization Fund	-	-	69
6086	2016 State School Facilities Fund	55	69	-
	Totals, State Operations	\$1,518	\$2,026	\$2,036
	SUBPROGRAM REQUIREMENTS			
6335019	Distributed Program Overhead Interagency Support Division and RESD Executive			
	State Operations:			
0002	Property Acquisition Law Money Account	-\$10	-\$16	-\$16
0666	Service Revolving Fund	-1,452	-1,941	-1,951
0956	State School Site Utilization Fund	-	-	-69
6086	2016 State School Facilities Fund	-55	-69	-
	Totals, State Operations	-\$1,517	-\$2,026	-\$2,036
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	\$17,922	\$16,623	\$601
0666	Service Revolving Fund	55,434	-13,117	-13,117
0995	Reimbursements	2,696	6,180	4,130
3398	California Emergency Relief Fund	7,673	-	-
	Totals, State Operations	\$83,725	\$9,686	-\$8,386
	Local Assistance:			
0001	General Fund	\$-	\$4,650	\$-
	Totals, Local Assistance	\$-	\$4,650	\$-
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$19,778	\$18,573	\$1,600
0002	Property Acquisition Law Money Account	662	718	1,316

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7760 Department of General Services - Continued

		<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
0003	Motor Vehicle Parking Facilities Moneys Account	233	252	257
0006	Disability Access Account	1,726	1,870	2,043
0026	State Motor Vehicle Insurance Account	373	409	419
0328	Public School Planning, Design, and Construction Review Revolving Fund	9,636	10,459	10,725
0666	Service Revolving Fund	139,174	91,205	94,348
0956	State School Site Utilization Fund	1,595	1,905	2,689
0995	Reimbursements	2,696	6,180	4,130
3091	Certified Access Specialist Fund	34	36	35
3144	Building Standards Administration Special Revolving Fund	205	286	311
3245	Disability Access and Education Revolving Fund	115	121	123
3398	California Emergency Relief Fund	7,673	-	-
6086	2016 State School Facilities Fund	485	534	-
9740	Central Service Cost Recovery Fund	513	555	558
9746	Natural Gas Services Program Fund	168	177	181
	Totals, State Operations	\$185,066	\$133,280	\$118,735
	Local Assistance:			
0001	General Fund	\$-	\$4,650	\$-
	Totals, Local Assistance	\$-	\$4,650	\$-
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$1,856	-\$1,950	-\$999
0002	Property Acquisition Law Money Account	-662	-718	-1,316
0003	Motor Vehicle Parking Facilities Moneys Account	-233	-252	-257
0006	Disability Access Account	-1,726	-1,870	-2,043
0026	State Motor Vehicle Insurance Account	-373	-409	-419
0328	Public School Planning, Design, and Construction Review Revolving Fund	-9,636	-10,459	-10,725
0666	Service Revolving Fund	-75,683	-91,205	-94,348
0956	State School Site Utilization Fund	-1,595	-1,905	-2,689
3091	Certified Access Specialist Fund	-34	-36	-35
3144	Building Standards Administration Special Revolving Fund	-205	-286	-311
3245	Disability Access and Education Revolving Fund	-115	-121	-123
6086	2016 State School Facilities Fund	-485	-534	-
9740	Central Service Cost Recovery Fund	-513	-555	-558
9746	Natural Gas Services Program Fund	-168	-177	-181
	Totals, State Operations	-\$93,284	-\$110,477	-\$114,004
	SUBPROGRAM REQUIREMENTS			
9900300	Distributed Services			
	State Operations:			
0666	Service Revolving Fund	-\$8,057	-\$13,117	-\$13,117
	Totals, State Operations	-\$8,057	-\$13,117	-\$13,117
	TOTALS, EXPENDITURES			
	State Operations	1,396,535	1,386,171	1,370,164
	Local Assistance	-	4,650	-
	Totals, Expenditures	\$1,396,535	\$1,390,821	\$1,370,164

EXPENDITURES BY CATEGORY

1 State Operations	<u>Positions</u>			<u>Expenditures</u>		
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
PERSONAL SERVICES						

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7760 Department of General Services - Continued

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	4,173.3	4,461.3	4,449.3	\$399,300	\$346,352	\$347,446
Other Adjustments	-685.0	-49.7	46.3	-102,102	15,046	11,898
Net Totals, Salaries and Wages	3,488.3	4,411.6	4,495.6	\$297,198	\$361,398	\$359,344
Staff Benefits	-	-	-	157,441	199,313	197,790
Totals, Personal Services	3,488.3	4,411.6	4,495.6	\$454,639	\$560,711	\$557,134
OPERATING EXPENSES AND EQUIPMENT				\$854,755	\$543,630	\$531,169
SPECIAL ITEMS OF EXPENSES				87,141	281,830	281,861
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$1,396,535	\$1,386,171	\$1,370,164

2 Local Assistance	Expenditures		
	2022-23*	2023-24*	2024-25*
Consulting and Professional Services - External - Other	\$-	\$4,650	\$-
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$-	\$4,650	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$51,971	\$80,047	\$31,864
Allocation for Employee Compensation	-	262	-
Allocation for Other Post-Employment Benefits	-	-25	-
Allocation for Staff Benefits	-	168	-
Control Section 19.56 Funding	-	217	-
Executive Order E 23/24 - 120 REVISED: Tropical Storm Hilary and Happy Camp Complex Fires Disaster Response-Emergency Operations Account Transfer	-	300	-
Executive Order E 23/24 - 204: Early February 2024 Storms Disaster Response-Emergency Operations Account Transfer	-	170	-
Executive Order E 23/24 - 70: 2023 February-March Winter Storms Disaster Response-Emergency Operations Account Transfer	-	15,045	-
Adjustment for California Commission on Disability Access per Government Code section 68085.35	-	593	-
001 Budget Act appropriation	-	-	1
015 Budget Act appropriation (transfer to Service Revolving Fund)	46,321	46,321	77,754
Executive Order E 23/24 - 6: Transfer of Administrative Funds for the School Facility Program	-	5,000	-
Prior Year Balances Available:			
Item 7760-001-0001, Budget Act of 2021	-6,770	460	-
Item 7760-001-0001, Budget Act of 2022 as reappropriated by Item 7760-490, Budget Act of 2023	-	7,302	-
Item 7760-002-0001, Budget Act of 2022	-	349	-
Totals Available	\$91,522	\$156,209	\$109,619
TOTALS, EXPENDITURES	\$91,522	\$156,209	\$109,619
0002 Property Acquisition Law Money Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,148	\$5,934	\$7,359
Allocation for Employee Compensation	-	94	-
Allocation for Other Post-Employment Benefits	-	-9	-
Allocation for Staff Benefits	-	62	-
Totals Available	\$4,148	\$6,081	\$7,359

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
TOTALS, EXPENDITURES	\$4,148	\$6,081	\$7,359
0003 Motor Vehicle Parking Facilities Moneys Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,935	\$6,130	\$8,704
Allocation for Employee Compensation	-	38	-
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	24	-
Totals Available	\$5,935	\$6,189	\$8,704
TOTALS, EXPENDITURES	\$5,935	\$6,189	\$8,704
0006 Disability Access Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$12,767	\$12,783	\$14,734
Allocation for Employee Compensation	-	220	-
Allocation for Other Post-Employment Benefits	-	-6	-
Allocation for Staff Benefits	-	109	-
Prior Year Balances Available:			
Item 7760-001-0006, Budget Act of 2021 as reappropriated by Item 7760-491, Budget Act of 2022	711	-	-
Totals Available	\$13,478	\$13,106	\$14,734
TOTALS, EXPENDITURES	\$13,478	\$13,106	\$14,734
0026 State Motor Vehicle Insurance Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,226	\$2,697	\$2,779
Allocation for Employee Compensation	-	40	-
Allocation for Other Post-Employment Benefits	-	-4	-
Allocation for Staff Benefits	-	26	-
Government Code section 16379	58,456	31,200	31,200
Totals Available	\$60,682	\$33,959	\$33,979
TOTALS, EXPENDITURES	\$60,682	\$33,959	\$33,979
0328 Public School Planning, Design, and Construction Review Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$71,941	\$74,550	\$76,902
Allocation for Employee Compensation	-	1,213	-
Allocation for Other Post-Employment Benefits	-	-39	-
Allocation for Staff Benefits	-	704	-
Totals Available	\$71,941	\$76,428	\$76,902
TOTALS, EXPENDITURES	\$71,941	\$76,428	\$76,902
0666 Service Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$699,116	\$682,519	\$720,190
Allocation for Employee Compensation	-	12,850	-
Allocation for Other Post-Employment Benefits	-	-879	-
Allocation for Staff Benefits	-	6,263	-
Office of Administrative Hearings Adjustment per Provision 6, Item 7760-001-0666, Budget Act of 2023	-	3,218	-
Revised Expenditure Authority, per Provision 3, Item 7760-001-0666, for Office of Fleet and Asset Management	-	6,105	-
002 Budget Act appropriation	150,637	148,025	205,202
Lease Revenue Debt Service Adjustments	-	-549	-
Section 4.30 Lease Revenue Debt Service Adjustments	-	255	-
003 Budget Act appropriation	6,179	319	274
Lease Revenue Debt Service Adjustments	-	-90	-
Prior Year Balances Available:			

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Item 7760-001-0666, Budget Act of 2019	-	1,066	-
Totals Available	\$855,932	\$859,102	\$925,666
Unexpended balance, estimated savings	-	-1,066	-
TOTALS, EXPENDITURES	\$855,932	\$858,036	\$925,666
Less funding provided by General Fund	-46,321	-46,321	-77,754
NET TOTALS, EXPENDITURES	\$809,611	\$811,715	\$847,912
0956 State School Site Utilization Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,721	\$6,315	\$7,463
Allocation for Employee Compensation	-	266	-
Allocation for Other Post-Employment Benefits	-	-25	-
Allocation for Staff Benefits	-	166	-
Totals Available	\$5,721	\$6,722	\$7,463
TOTALS, EXPENDITURES	\$5,721	\$6,722	\$7,463
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$2,696	\$7,097	\$5,047
TOTALS, EXPENDITURES	\$2,696	\$7,097	\$5,047
1027 Full-Day Kindergarten Facilities Account			
Prior Year Balances Available:			
Education Code section 17375(k) (Full-Day Kindergarten Facilities Account)	-2,117	2,871	-
Totals Available	-\$2,117	\$2,871	-
TOTALS, EXPENDITURES	-\$2,117	\$2,871	-
Less funding provided by General Fund (Full-Day Kindergarten Facilities Account)	-754	-	-
NET TOTALS, EXPENDITURES	-\$2,871	\$2,871	-
3091 Certified Access Specialist Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$350	\$400	\$408
Allocation for Employee Compensation	-	4	-
Allocation for Staff Benefits	-	3	-
Totals Available	\$350	\$407	\$408
TOTALS, EXPENDITURES	\$350	\$407	\$408
3144 Building Standards Administration Special Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,130	\$1,932	\$2,200
Allocation for Employee Compensation	-	37	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	22	-
Totals Available	\$1,130	\$1,989	\$2,200
TOTALS, EXPENDITURES	\$1,130	\$1,989	\$2,200
3245 Disability Access and Education Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$271	\$775	\$789
Allocation for Employee Compensation	-	8	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	4	-
Totals Available	\$271	\$786	\$789
TOTALS, EXPENDITURES	\$271	\$786	\$789
3398 California Emergency Relief Fund			
APPROPRIATIONS			
021 Budget Act appropriation	\$7,673	-	-
Totals Available	\$7,673	-	-

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
TOTALS, EXPENDITURES	\$7,673	-	-
6086 2016 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,336	\$7,117	-
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Totals Available	\$6,336	\$7,120	-
TOTALS, EXPENDITURES	\$6,336	\$7,120	-
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,330	\$5,124	\$4,866
Allocation for Employee Compensation	-	122	-
Allocation for Other Post-Employment Benefits	-	-12	-
Allocation for Staff Benefits	-	83	-
Totals Available	\$4,330	\$5,317	\$4,866
TOTALS, EXPENDITURES	\$4,330	\$5,317	\$4,866
9746 Natural Gas Services Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$801	\$1,171	\$1,203
Allocation for Employee Compensation	-	15	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	11	-
Public Contract Code section 10299.1	312,781	248,979	248,979
Totals Available	\$313,582	\$250,175	\$250,182
TOTALS, EXPENDITURES	\$313,582	\$250,175	\$250,182
Total Expenditures, All Funds, (State Operations)	\$1,396,535	\$1,386,171	\$1,370,164
2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
Control Section 19.567 Funding	-	\$4,650	-
TOTALS, EXPENDITURES	-	\$4,650	-
Total Expenditures, All Funds, (Local Assistance)	\$0	\$4,650	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$1,396,535	\$1,390,821	\$1,370,164

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>0002 Property Acquisition Law Money Account^s</u>			
BEGINNING BALANCE	\$10,630	\$11,733	\$11,101
Prior Year Adjustments	-1,029	-	-
Adjusted Beginning Balance	\$9,601	\$11,733	\$11,101
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151500 Miscellaneous Revenue - Use of Property and Money	50	-	-
4152500 Rental of State Property	6,138	5,500	5,500
4170400 Capital Asset Sales Proceeds	-	3,071	1,500
4172500 Miscellaneous Revenue	131	100	100
Transfers and Other 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

	2022-23*	2023-24*	2024-25*
Loan Repayment from Property Acquisition Law Money Account (0002) to General Fund (0001) per Government Code Section 8, Chapter 20, Statutes of 2009, Fourth Extraordinary Session	-	-3,071	-
Revenue Transfer from Coronavirus Fiscal Recovery Fund of 2021 (8506) to Property Acquisition Law Money Account (0002) per Government Code Section 20825.1	2	-	-
Total Revenues, Transfers, and Other Adjustments	\$6,321	\$5,600	\$7,100
Total Resources	\$15,922	\$17,333	\$18,201
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	4,148	6,081	7,359
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	41	151	325
Total Expenditures and Expenditure Adjustments	\$4,189	\$6,232	\$7,684
FUND BALANCE	\$11,733	\$11,101	\$10,517
Reserve for economic uncertainties	11,733	11,101	10,517
<u>0003 Motor Vehicle Parking Facilities Moneys Account^s</u>			
BEGINNING BALANCE	\$6,998	\$10,131	\$12,457
Prior Year Adjustments	536	-	-
Adjusted Beginning Balance	\$7,534	\$10,131	\$12,457
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4144500 Parking Lot Revenues	8,557	8,850	8,800
4172500 Miscellaneous Revenue	103	36	36
Total Revenues, Transfers, and Other Adjustments	\$8,660	\$8,886	\$8,836
Total Resources	\$16,194	\$19,017	\$21,293
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	5,935	6,189	8,704
9892 Supplemental Pension Payments (State Operations)	19	19	12
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	109	352	418
Total Expenditures and Expenditure Adjustments	\$6,063	\$6,560	\$9,134
FUND BALANCE	\$10,131	\$12,457	\$12,159
Reserve for economic uncertainties	10,131	12,457	12,159
<u>0006 Disability Access Account^s</u>			
BEGINNING BALANCE	\$20,291	\$33,973	\$45,287
Prior Year Adjustments	-1,004	-	-
Adjusted Beginning Balance	\$19,287	\$33,973	\$45,287
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	5,005	4,430	4,460
4130000 Architecture Public Building Fees	13,599	12,037	12,119
4150500 Interest Income - Interfund Loans	125	-	-
4163000 Investment Income - Surplus Money Investments	935	1	1
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Disability Access Account (0006) per Item 7760-011-0006, Budget Act of 2020	8,750	8,750	8,750
Revenue Transfer from Coronavirus Fiscal Recovery Fund of 2021 (8506) to Disability Access Account (0006) per Executive Order 22/23 - 221	21	-	-
Total Revenues, Transfers, and Other Adjustments	\$28,435	\$25,218	\$25,330
Total Resources	\$47,722	\$59,191	\$70,617
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	13,478	13,106	14,734
9892 Supplemental Pension Payments (State Operations)	246	246	184
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	25	552	1,043
Total Expenditures and Expenditure Adjustments	\$13,749	\$13,904	\$15,961
FUND BALANCE	\$33,973	\$45,287	\$54,656

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7760 Department of General Services - Continued

	2022-23*	2023-24*	2024-25*
Reserve for economic uncertainties	33,973	45,287	54,656
<u>0026 State Motor Vehicle Insurance Account ^s</u>			
BEGINNING BALANCE	\$35,168	\$24,337	\$44,567
Prior Year Adjustments	43	-	-
Adjusted Beginning Balance	\$35,211	\$24,337	\$44,567
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	4	-	-
4172500 Miscellaneous Revenue	51,102	54,494	54,432
Total Revenues, Transfers, and Other Adjustments	\$51,106	\$54,494	\$54,432
Total Resources	\$86,317	\$78,831	\$98,999
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	60,682	33,959	33,979
9892 Supplemental Pension Payments (State Operations)	57	57	41
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,241	248	-
Total Expenditures and Expenditure Adjustments	\$61,980	\$34,264	\$34,020
FUND BALANCE	\$24,337	\$44,567	\$64,979
Reserve for economic uncertainties	24,337	44,567	64,979
<u>0328 Public School Planning, Design, and Construction Review Revolving Fund ^s</u>			
BEGINNING BALANCE	\$64,096	\$78,754	\$81,617
Prior Year Adjustments	-4,345	-	-
Adjusted Beginning Balance	\$59,751	\$78,754	\$81,617
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	241	231	231
4130000 Architecture Public Building Fees	79,672	74,503	77,931
4150500 Interest Income - Interfund Loans	166	-	-
4163000 Investment Income - Surplus Money Investments	3,748	1	1
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	13	1	1
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Public School Planning, Design and Construction Review Revolving Fund (0328) per Item 7760-001-0328, Budget Act of 2020	8,750	8,750	8,750
Revenue Transfer from Coronavirus Fiscal Recovery Fund of 2021 (8506) to Public School Planning, Design, and Construction Review Revolving Fund (0328) per Executive Order 22/23 - 221	114	-	-
Total Revenues, Transfers, and Other Adjustments	\$92,704	\$83,486	\$86,914
Total Resources	\$152,455	\$162,240	\$168,531
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	71,941	76,428	76,902
9892 Supplemental Pension Payments (State Operations)	1,625	1,625	1,468
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	135	2,570	5,352
Total Expenditures and Expenditure Adjustments	\$73,701	\$80,623	\$83,722
FUND BALANCE	\$78,754	\$81,617	\$84,809
Reserve for economic uncertainties	78,754	81,617	84,809
<u>3091 Certified Access Specialist Fund ^s</u>			
BEGINNING BALANCE	\$2,152	\$2,052	\$1,937
Prior Year Adjustments	14	-	-
Adjusted Beginning Balance	\$2,166	\$2,052	\$1,937
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4126400 Processing Fee	223	270	270

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7760 Department of General Services - Continued

	2022-23*	2023-24*	2024-25*
4129400 Other Regulatory Licenses and Permits	1	8	8
4140000 Document Sales	19	34	34
Total Revenues, Transfers, and Other Adjustments	\$243	\$312	\$312
Total Resources	\$2,409	\$2,364	\$2,249
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	350	407	408
9892 Supplemental Pension Payments (State Operations)	7	7	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	13	28
Total Expenditures and Expenditure Adjustments	\$357	\$427	\$436
FUND BALANCE	\$2,052	\$1,937	\$1,813
Reserve for economic uncertainties	2,052	1,937	1,813
<u>3144 Building Standards Administration Special Revolving Fund^s</u>			
BEGINNING BALANCE	\$6,149	\$8,566	\$9,264
Prior Year Adjustments	49	-	-
Adjusted Beginning Balance	\$6,198	\$8,566	\$9,264
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	3,923	3,600	3,600
4150500 Interest Income - Interfund Loans	35	-	-
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Buildings Standards Administration Special Revolving Fund (3144) per Item 7760-011-3144, Budget Act of 2020	1,850	1,850	1,850
Total Revenues, Transfers, and Other Adjustments	\$5,808	\$5,450	\$5,450
Total Resources	\$12,006	\$14,016	\$14,714
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
2240 Department of Housing and Community Development (State Operations)	1,206	1,248	1,517
3540 Department of Forestry and Fire Protection (State Operations)	989	1,322	1,327
7760 Department of General Services (State Operations)	1,130	1,989	2,200
9892 Supplemental Pension Payments (State Operations)	34	34	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	81	159	181
Total Expenditures and Expenditure Adjustments	\$3,440	\$4,752	\$5,241
FUND BALANCE	\$8,566	\$9,264	\$9,473
Reserve for economic uncertainties	8,566	9,264	9,473
<u>3245 Disability Access and Education Revolving Fund^s</u>			
BEGINNING BALANCE	\$2,948	\$3,615	\$3,740
Prior Year Adjustments	-2	-	-
Adjusted Beginning Balance	\$2,946	\$3,615	\$3,740
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	938	938	938
Transfers and Other Adjustments			
Revenue Transfer from Coronavirus Fiscal Recovery Fund of 2021 (8506) to Disability Access and Education Revolving Fund (3245) per Executive Order 22/23 - 221	2	-	-
Total Revenues, Transfers, and Other Adjustments	\$940	\$938	\$938
Total Resources	\$3,886	\$4,553	\$4,678
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	271	786	789
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	27	55
Total Expenditures and Expenditure Adjustments	\$271	\$813	\$844
FUND BALANCE	\$3,615	\$3,740	\$3,834
Reserve for economic uncertainties	3,615	3,740	3,834
<u>3292 State Project Infrastructure Fund^s</u>			

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7760 Department of General Services - Continued

	2022-23*	2023-24*	2024-25*
BEGINNING BALANCE	\$46	\$847,454	\$724,817
Adjusted Beginning Balance	\$46	\$847,454	\$724,817
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	10,408	14,363	-
Transfers and Other Adjustments			
Loan from the State Project Infrastructure Fund (3292) to General Fund per Control Section 13.40, Budget Act of 2023	-	-	300,000
Loan from the State Project Infrastructure Fund (3292) to General Fund per Control Section 13.40, Budget Act of 2024	-	-	-50,000
Revenue Transfer From the State Project Infrastructure Fund (3292) to the General Fund	-	-	-700,000
Revenue Transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per Executive Order E 22/23 - 160	-80,000	-	-
Revenue Transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per Executive Order E 23/24 - 54	-	-137,000	-
Loan from the State Project Infrastructure Fund (3292) to General Fund per Control Section 13.40, Budget Act of 2024	-	-	50,000
Loan from the State Project Infrastructure Fund (3292) to General Fund per Control Section 13.40, Budget Act of 2023	-	-	-300,000
Total Revenues, Transfers, and Other Adjustments	-\$69,592	-\$122,637	-\$700,000
Total Resources	-\$69,546	\$724,817	\$24,817
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (Capital Outlay)	-917,000	-	-
Total Expenditures and Expenditure Adjustments	-\$917,000	-	-
FUND BALANCE	\$847,454	\$724,817	\$24,817
Reserve for economic uncertainties	847,454	724,817	24,817

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	4,173.3	4,461.3	4,449.3	\$399,300	\$346,352	\$347,446
Salary and Other Adjustments	-685.0	-49.7	0.3	-102,102	15,046	9,736
Workload and Administrative Adjustments						
Building Operations and Support						
Various	-	-	36.0	-	-	1,842
California Building Standards Commission Drought-Resistant Buildings Act (SB 745)						
Assoc Architect	-	-	1.0	-	-	125
FI\$Cal Staffing Realignment						
Various	-	-	-9.0	-	-	-885
Information Technology Workload Adjustment						
Info Tech Assoc	-	-	5.0	-	-	306
Info Tech Spec I	-	-	5.0	-	-	191
Info Tech Spec II	-	-	2.0	-	-	227
Info Tech Techn	-	-	2.0	-	-	-
Office of Sustainability Workload Adjustment						
Various	-	-	4.0	-	-	356
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	46.0	\$-	\$-	\$2,162
Totals, Adjustments	-685.0	-49.7	46.3	\$-102,102	\$15,046	\$11,898
TOTALS, SALARIES AND WAGES	3,488.3	4,411.6	4,495.6	\$297,198	\$361,398	\$359,344

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7760 Department of General Services - Continued**INFRASTRUCTURE OVERVIEW**

DGS is responsible for managing approximately 36.9 million square feet of space that supports a variety of state programs and functions. Of this amount, 13.1 million net usable square feet is attributable to 59 DGS-managed state office buildings including the State Capitol and three new office buildings (Clifford L. Allenby and Natural Resources Agency Headquarters, and the 10th and O Street State Office Building); 2.4 million gross square feet related to 24 other state-owned buildings including a new childcare facility, warehouses, storage, the Central Heating and Cooling Plant, parking structures, and the State Records Warehouse; and 21.4 million net usable square feet is associated with DGS-managed commercial leases of all space types. Additionally, the Richards Boulevard Office Complex will add over one million square feet to DGS's office building portfolio upon completion in Spring 2024, at which time it will be added to the Statewide Property Inventory. Finally, 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	2022-23*	2023-24*	2024-25*
6340		CAPITAL OUTLAY Projects			
0000953	Sacramento Region: State Infrastructure Project		-	-	300,000
	Various Items		-	-	300,000
0000955	Sacramento Region: Jesse Unruh Building Renovation		63,110	-	-
	Design Build		63,110	-	-
0000962	Sacramento Region: 10th and O Street State Office Building		476,738	-	-
	Design Build		476,738	-	-
0002632	Sacramento Region: Resources Building Renovation		73,727	-	-
	Design Build		73,727	-	-
0008982	Sacramento Region: Bonderson Building Swing Space		1,150	-	-
	Various Items		1,150	-	-
0009714	Sacramento Region: Joe Serna Jr. Cal-EPA Building		36	-	-
	Acquisition		36	-	-
TOTALS, EXPENDITURES, ALL PROJECTS			\$614,761	\$-	\$300,000
FUNDING			2022-23*	2023-24*	2024-25*
0001	General Fund		\$1,394,924	\$-	\$300,000
0660	Public Buildings Construction Fund		136,837	-	-
3292	State Project Infrastructure Fund		-917,000	-	-
TOTALS, EXPENDITURES, ALL FUNDS			\$614,761	\$-	\$300,000

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY		2022-23*	2023-24*	2024-25*
0001 General Fund				
APPROPRIATIONS				
301 Budget Act appropriation		\$476,772	-	-
311 Budget Act appropriation (transfer to State Project Infrastructure Fund)		917,000	-	-
Chapter 74, Statutes of 2024 (transfer to State Project Infrastructure Fund)		-	-	300,000
Prior Year Balances Available:				
Item 7760-301-0001, Budget Act of 2021		1,152	-	-
Totals Available		\$1,394,924	-	\$300,000
TOTALS, EXPENDITURES		\$1,394,924	-	\$300,000
0660 Public Buildings Construction Fund				
APPROPRIATIONS				
301 Budget Act appropriation		\$136,837	-	-
TOTALS, EXPENDITURES		\$136,837	-	-
3292 State Project Infrastructure Fund				
APPROPRIATIONS				

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7760 Department of General Services - Continued

3 CAPITAL OUTLAY	2022-23*	2023-24*	2024-25*
311 Budget Act appropriation (transfer from State Project Infrastructure Fund to the General Fund)	-	-	(\$700,000)
TOTALS, EXPENDITURES	-	-	-
Less funding provided by General Fund	-917,000	-	-
NET TOTALS, EXPENDITURES	-917,000	-	-
Total Expenditures, All Funds, (Capital Outlay)	\$614,761	\$0	\$300,000

7870 California Victim Compensation Board

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

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6380	Victim Compensation	146.8	171.0	173.0	\$130,750	\$155,040	\$148,239
6385	Restitution Program	23.1	24.0	24.0	11,661	15,560	15,572
6395	Good Samaritan	-	-	-	-	20	20
9900100	Administration	55.9	70.0	70.0	12,594	16,100	16,075
9900200	Administration - Distributed	-	-	-	-12,594	-16,100	-16,075
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		225.8	265.0	267.0	\$142,411	\$170,620	\$163,831
FUNDING					2022-23*	2023-24*	2024-25*
0001	General Fund				\$57,237	\$50,442	\$23,974
0214	Restitution Fund				47,874	69,235	94,391
0890	Federal Trust Fund				20,213	36,003	36,027
3286	Safe Neighborhoods and Schools Fund				14,325	11,253	9,439
3383	Forced or Involuntary Sterilization Compensation Account				2,762	3,687	-
TOTALS, EXPENDITURES, ALL FUNDS					\$142,411	\$170,620	\$163,831

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

			2023-24*		2024-25*	
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						

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

7870 California Victim Compensation Board - Continued

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Change Proposals						
• Erroneous Conviction Claims Program (SB 78)	\$-	\$-	-	\$1,464	\$-	2.0
• Attorney General Costs for Erroneous Convictions	-	-	-	350	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$1,814	\$-	2.0
Other Workload Budget Adjustments						
• Executive Order E 23/24 - 156: Penal Code section 4900 Claims	99	-	-	-	-	-
• Executive Order E 23/24 - 196: Penal Code section 4900 Claims	2,310	-	-	-	-	-
• Other Post-Employment Benefit Adjustments	-1	-78	-	-1	-102	-
• Salary Adjustments	17	912	-	17	968	-
• Benefit Adjustments	6	574	-	7	786	-
• SWCAP	-	-	-	-	24	-
• Carryover/Reappropriation	-	3,687	-	-	-	-
• Miscellaneous Baseline Adjustments	-	-	-	-25,000	23,013	-
Totals, Other Workload Budget Adjustments	\$2,431	\$5,095	-	\$-24,977	\$24,689	-
Totals, Workload Budget Adjustments	\$2,431	\$5,095	-	\$-23,163	\$24,689	2.0
Totals, Budget Adjustments	\$2,431	\$5,095	-	\$-23,163	\$24,689	2.0

PROGRAM DESCRIPTIONS**6380 - VICTIM COMPENSATION PROGRAM**

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

6385 - RESTITUTION PROGRAM

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

6395 - GOOD SAMARITAN PROGRAM

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

DETAILED EXPENDITURES BY PROGRAM

		2022-23*	2023-24*	2024-25*
6380	PROGRAM REQUIREMENTS			
	VICTIM COMPENSATION			
	State Operations:			
0001	General Fund	\$391	\$1,533	\$1,474
0214	Restitution Fund	30,147	34,980	35,124
0890	Federal Trust Fund	939	1,807	1,831
3383	Forced or Involuntary Sterilization Compensation Account	2,762	3,687	-
	Totals, State Operations	\$34,239	\$42,007	\$38,429
	Local Assistance:			
0001	General Fund	\$56,846	\$48,909	\$22,500

* 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

		2022-23*	2023-24*	2024-25*
0214	Restitution Fund	6,066	18,675	43,675
0890	Federal Trust Fund	19,274	34,196	34,196
3286	Safe Neighborhoods and Schools Fund	14,325	11,253	9,439
	Totals, Local Assistance	\$96,511	\$113,033	\$109,810
	PROGRAM REQUIREMENTS			
6385	RESTITUTION PROGRAM			
	State Operations:			
0214	Restitution Fund	\$6,722	\$8,243	\$8,255
	Totals, State Operations	\$6,722	\$8,243	\$8,255
	Local Assistance:			
0214	Restitution Fund	\$4,939	\$7,317	\$7,317
	Totals, Local Assistance	\$4,939	\$7,317	\$7,317
	PROGRAM REQUIREMENTS			
6395	GOOD SAMARITAN			
	Local Assistance:			
0214	Restitution Fund	\$-	\$20	\$20
	Totals, Local Assistance	\$-	\$20	\$20
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0214	Restitution Fund	\$12,594	\$16,100	\$16,075
	Totals, State Operations	\$12,594	\$16,100	\$16,075
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0214	Restitution Fund	-\$12,594	-\$16,100	-\$16,075
	Totals, State Operations	-\$12,594	-\$16,100	-\$16,075
	TOTALS, EXPENDITURES			
	State Operations	40,961	50,250	46,684
	Local Assistance	101,450	120,370	117,147
	Totals, Expenditures	\$142,411	\$170,620	\$163,831

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	261.0	265.0	265.0	\$21,683	\$22,392	\$22,392
Other Adjustments	-35.2	-	2.0	-2,055	474	1,282
Net Totals, Salaries and Wages	225.8	265.0	267.0	\$19,628	\$22,866	\$23,674
Staff Benefits	-	-	-	10,966	13,381	13,729
Totals, Personal Services	225.8	265.0	267.0	\$30,594	\$36,247	\$37,403
OPERATING EXPENSES AND EQUIPMENT				\$7,605	\$10,316	\$9,281
SPECIAL ITEMS OF EXPENSES				2,762	3,687	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$40,961	\$50,250	\$46,684

* 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

2 Local Assistance	Expenditures		
	2022-23*	2023-24*	2024-25*
Victims of Crime Claim Payments	\$52,435	\$79,330	\$79,330
Joint Powers/Criminal Restitution Compacts	13,710	14,137	14,137
10 Percent County Rebates	2,090	4,221	4,221
Good Samaritan	-	20	20
Trauma Recovery Centers	25,545	13,253	11,439
PC 4900 Claim Payments	7,670	9,409	8,000
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$101,450	\$120,370	\$117,147

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$391	\$1,511	\$1,474
Allocation for Employee Compensation	-	17	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	6	-
Totals Available	\$391	\$1,533	\$1,474
TOTALS, EXPENDITURES	\$391	\$1,533	\$1,474
0214 Restitution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$36,869	\$41,815	\$43,379
Allocation for Employee Compensation	-	912	-
Allocation for Other Post-Employment Benefits	-	-78	-
Allocation for Staff Benefits	-	574	-
Totals Available	\$36,869	\$43,223	\$43,379
TOTALS, EXPENDITURES	\$36,869	\$43,223	\$43,379
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$939	\$1,807	\$1,831
Totals Available	\$939	\$1,807	\$1,831
TOTALS, EXPENDITURES	\$939	\$1,807	\$1,831
0903 State Penalty Fund			
APPROPRIATIONS			
011 Budget Act appropriation (transfer from the State Penalty Fund to the Restitution Fund)	(\$6,534)	(\$6,534)	(\$6,534)
TOTALS, EXPENDITURES	-	-	-
3383 Forced or Involuntary Sterilization Compensation Account			
Prior Year Balances Available:			
Chapter 77, Statutes of 2021	2,762	3,687	-
Totals Available	\$2,762	\$3,687	-
TOTALS, EXPENDITURES	\$2,762	\$3,687	-
Total Expenditures, All Funds, (State Operations)	\$40,961	\$50,250	\$46,684

2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$17,346	\$7,000	\$8,000
Executive Order E 23/24 - 156: Penal Code section 4900 Claims	-	99	-
Executive Order E 23/24 - 196: Penal Code section 4900 Claims	-	2,310	-
111 Budget Act appropriation (transfer to Restitution Fund)	39,500	39,500	14,500

* 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

2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
Totals Available	\$56,846	\$48,909	\$22,500
TOTALS, EXPENDITURES	\$56,846	\$48,909	\$22,500
0214 Restitution Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	\$20	\$20
102 Budget Act appropriation	13,710	14,137	14,137
103 Budget Act appropriation	1,544	2,000	2,000
Government Code section 13964	33,161	45,134	45,134
Government Code section 13963(f)	2,090	4,221	4,221
Totals Available	\$50,505	\$65,512	\$65,512
TOTALS, EXPENDITURES	\$50,505	\$65,512	\$65,512
Less funding provided by General Fund	-39,500	-39,500	-14,500
NET TOTALS, EXPENDITURES	\$11,005	\$26,012	\$51,012
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$19,274	\$34,196	\$34,196
Totals Available	\$19,274	\$34,196	\$34,196
TOTALS, EXPENDITURES	\$19,274	\$34,196	\$34,196
3286 Safe Neighborhoods and Schools Fund			
APPROPRIATIONS			
Government Code section 7599.1(c)	\$14,325	\$11,253	\$9,439
Totals Available	\$14,325	\$11,253	\$9,439
TOTALS, EXPENDITURES	\$14,325	\$11,253	\$9,439
Total Expenditures, All Funds, (Local Assistance)	\$101,450	\$120,370	\$117,147
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$142,411	\$170,620	\$163,831

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>0214 Restitution Fund^S</u>			
BEGINNING BALANCE	\$40,570	\$62,844	\$59,241
Prior Year Adjustments	3,108	-	-
Adjusted Beginning Balance	\$43,678	\$62,844	\$59,241
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4131000 Crimes of Public Offense Fines	22,154	20,000	20,000
4131500 Felony Conviction Penalties	36,267	40,000	40,000
4143500 Miscellaneous Services to the Public	1	1	1
4163000 Investment Income - Surplus Money Investments	789	740	740
4170700 Civil and Criminal Violation Assessment	1,119	1,000	1,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	814	300	300
4172500 Miscellaneous Revenue	2	4	4
Transfers and Other Adjustments			
Past Year Revenue Transfer from the Coronavirus Fiscal Recovery Fund of 2021 (Fund 8506) to the Restitution Fund (Fund 0214)	223	-	-
Revenue Transfer from the State Penalty Fund (0903) to the Restitution Fund (0214) per Item 7870-011-0903	6,534	6,534	6,534
Total Revenues, Transfers, and Other Adjustments	\$67,903	\$68,579	\$68,579
Total Resources	\$111,581	\$131,423	\$127,820
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7870 California Victim Compensation Board (State Operations)	36,869	43,223	43,379

* 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

	2022-23*	2023-24*	2024-25*
7870 California Victim Compensation Board (Local Assistance)	50,505	65,512	65,512
9892 Supplemental Pension Payments (State Operations)	863	863	684
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	2,084	4,944
Less funding provided by General Fund (Local Assistance)	-39,500	-39,500	-14,500
Total Expenditures and Expenditure Adjustments	\$48,737	\$72,182	\$100,019
FUND BALANCE	\$62,844	\$59,241	\$27,801
Reserve for economic uncertainties	62,844	59,241	27,801
<u>3383 Forced or Involuntary Sterilization Compensation Account ⁶</u>			
BEGINNING BALANCE	\$6,449	3,687	-
Adjusted Beginning Balance	\$6,449	\$3,687	-
Total Resources	\$6,449	\$3,687	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7870 California Victim Compensation Board (State Operations)	2,762	3,687	-
Total Expenditures and Expenditure Adjustments	\$2,762	\$3,687	-
FUND BALANCE	\$3,687	-	-
Reserve for economic uncertainties	3,687	-	-

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	261.0	265.0	265.0	\$21,683	\$22,392	\$22,392
Salary and Other Adjustments	-35.2	-	-	-2,055	474	1,047
Workload and Administrative Adjustments						
Erroneous Conviction Claims Program (SB 78)						
Atty IV	-	-	1.0	-	-	160
Legal Analyst	-	-	1.0	-	-	75
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	2.0	\$-	\$-	\$235
Totals, Adjustments	-35.2	-	2.0	\$-2,055	\$474	\$1,282
TOTALS, SALARIES AND WAGES	225.8	265.0	267.0	\$19,628	\$22,866	\$23,674

7900 Public Employees' Retirement System

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 2,234,000 active employees and retirees of state and local agencies in California as of June 30, 2023. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,543,000 active and retired state, local government, and school employees and their family members as of June 30, 2023. CalPERS develops, negotiates, and administers contracts with health maintenance organizations, group hospitals, and medical insurance plans. In addition, CalPERS administers a long-term care program for members and eligible individuals.

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

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6410 Retirement	639.6	757.5	757.5	\$111,213	\$127,478	\$127,078

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

7900 Public Employees' Retirement System - Continued

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6412	Social Security	5.0	5.0	5.0	941	1,146	1,151
6415	Health Benefits	248.8	248.8	248.8	73,575	86,535	86,931
6420	Investment Operations	282.7	343.0	343.0	79,401	117,826	117,308
6425	Administration	1,193.1	1,497.3	1,497.3	215,917	257,159	253,510
6430	Benefit Payments	-	-	-	37,424,724	39,787,308	41,922,854
9990	Unscheduled Items of Appropriation	-	-	-	2,925,000	1,657,000	337,000
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		2,369.2	2,851.6	2,851.6	\$40,830,771	\$42,034,452	\$42,845,832

FUNDING		2022-23*	2023-24*	2024-25*
0001	General Fund	\$2,925,000	\$1,657,000	\$337,000
0652	Old Age and Survivors Insurance Revolving Fund	941	1,146	1,151
0815	Judges Retirement Fund	2,025	2,468	2,195
0820	Legislators Retirement Fund	553	790	711
0822	Public Employees Health Care Fund (PEHCF)	4,989,063	4,691,043	4,484,289
0830	Public Employees Retirement Fund	32,460,009	35,187,916	37,499,114
0833	Annuity Health Care Coverage Fund	408,336	438,498	468,327
0849	Replacement Benefit Custodial Fund	559	660	608
0884	Judges Retirement System II Fund	2,243	3,112	2,950
0950	Public Employees Contingency Reserve Fund	29,490	35,452	35,613
0995	Reimbursements	12,483	16,195	13,580
9251	California Employers' Pension Prefunding Trust Fund	69	172	294
TOTALS, EXPENDITURES, ALL FUNDS		\$40,830,771	\$42,034,452	\$42,845,832

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	\$-	\$-1,020	-	\$-	\$-1,355	-
• Proposition 2 Supplemental Pension Payment	-	-	-	-214,000	-	-
• Miscellaneous Baseline Adjustments	-	-136,296	0.8	-	1,992,449	0.8
• Salary Adjustments	-	9,341	-	-	10,002	-
• Benefit Adjustments	-	6,402	-	-	8,711	-
Totals, Other Workload Budget Adjustments	\$-	\$-121,573	0.8	\$-214,000	\$2,009,807	0.8
Totals, Workload Budget Adjustments	\$-	\$-121,573	0.8	\$-214,000	\$2,009,807	0.8
Totals, Budget Adjustments	\$-	\$-121,573	0.8	\$-214,000	\$2,009,807	0.8

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

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

0830 Public Employees' Retirement Fund^{1/2/}	PY 2022-23*	CY 2023-24*	BY 2024-25*
Beginning Balance	\$440,968,349	\$464,108,509	\$489,888,810
Prior Year Adjustments	(525,807)		
Adjusted Beginning Balance	\$440,442,542	\$464,108,509	\$489,888,810
Revenues:			
Investment Income	\$26,652,378	\$32,527,437	\$34,279,532
Employer Contributions-State ^{3/}	8,339,613	8,058,000	6,251,040
Employer Contributions-Local	15,902,685	15,365,681	15,365,681
Member Contributions	5,657,379	5,466,340	5,466,340
Contribution Refunds	(391,113)	(417,709)	(446,113)
Total Revenues	\$56,160,942	\$60,999,749	\$60,916,480
Expenditures:			
Pension Benefit Payments	\$31,084,243	\$33,197,972	\$35,455,434
Administrative Expenditures ^{4/}	418,221	502,495	502,614
Other Expenditures ^{5/}	992,511	1,518,981	1,518,981
Total Expenditures	\$32,494,975	\$35,219,448	\$37,477,029
Ending Fund Balance	\$464,108,509	\$489,888,810	\$513,328,261

^{1/} This display reflects fund data as of the 2024 Budget Act.

^{2/} This display does not reflect the \$337 million supplemental pension payment to the California Public Employees' Retirement System (CalPERS) in 2024-25 towards the unfunded liabilities of the state retirement plans that are included in the 2024 Budget Act.

^{3/} The 2024 Budget Act estimates 2024-25 state contributions to CalPERS to be \$6,251,040,000. The decrease in this estimate from the 2024-25 Governor's Budget to the 2024 Budget Act is due to the integration of CalPERS valuation results as of June 30, 2023, which were not available at Governor's Budget, and includes the application of the CalPERS state plans 2023 supplemental pension payment pursuant to Chapter 9, Statutes of 2024 (AB 106, Sec. 77).

^{4/} The 2024 Budget Act estimates 2024-25 administrative expenditures to be \$500,544,000, as approved by the CalPERS Board of Administration at its April 2024 meeting. The decrease to this estimate from the 2024-25 Governor's Budget to the 2024 Budget Act reflects reductions in software, data software, and consulting expenses.

^{5/} The 2024 Budget Act estimates 2024-25 other expenditures to be \$1,574,787,000, as approved by the CalPERS Board of Administration at its April 2024 meeting. The increase to this estimate from the 2024-25 Governor's Budget to the 2024 Budget Act is primarily due to an increase in investment external management fees.

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

0833 Annuitants' Health Care Coverage Fund Summary^{1/2/} (California Employers' Retiree Benefit Trust)	PY 2022-23*	CY 2023-24*	BY 2024-25*
Beginning Balance	\$5,130,217	\$6,840,842	\$8,596,396
Revenues:^{3/}			
299001 State Prefunding of OPEB:			
State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU)	\$600,465	\$553,228	\$569,828
State BU2 Subaccount	25,207	21,591	22,239
State BU5 Subaccount	67,399	75,606	78,328
State BU6 Subaccount	243,056	254,293	261,922
State BU7 Subaccount	53,656	56,619	57,751
State BU8 Subaccount	57,758	53,789	55,402
State BU9 Subaccount	71,270	77,312	79,631
State BU10 Subaccount	21,070	22,576	23,253
State BU12 Subaccount	66,104	63,032	64,923
State BU13 Subaccount	5,759	5,262	5,420
State BU16 Subaccount	9,509	13,096	13,489
State BU18 Subaccount	33,181	34,902	36,504
State BU19 Subaccount	32,266	34,383	35,415
State Excluded Employees	9,033	9,884	10,181
State Judicial Employees Subaccount	31,654	37,133	38,247
State Income from Investments	388,181	449,412	556,317
Total Revenues	\$1,715,568	\$1,762,118	\$1,908,850
Expenditures:			
Administrative Expenditures	\$4,943	\$6,564	\$8,118
Total Expenditures	\$4,943	\$6,564	\$8,118
Total Resources^{4/}	\$6,840,842	\$8,596,396	\$10,497,128

^{1/} This display reflects fund data as of the 2024 Budget Act.

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

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

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

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, 2023, there were about 1,445,000 active and inactive members, and about 789,000 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, 2023, there were 2,888 public agency and school district employers providing CalPERS retirement, death, and survivor benefits to California public employees. CalPERS benefits may be transferable for members who continue their careers with many other public employers in California as a result of agreements between CalPERS and other public agency retirement systems.

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

6412 - SOCIAL SECURITY

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

6415 - HEALTH BENEFITS

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

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

6420 - INVESTMENT OPERATIONS

Through this program, CalPERS invests funds in various investment categories (stocks, bonds, real estate, etc.) for the purpose of minimizing the employers' contributions to the system needed to provide benefits to active participants, retired members, and their beneficiaries. Since CalPERS was established in 1932, investment assets of the Public Employees' Retirement Fund have grown from \$800,000 to a total of \$464.6 billion, as of June 30, 2023.

6425 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		2022-23*	2023-24*	2024-25*
	PROGRAM REQUIREMENTS			
6410	RETIREMENT			
	State Operations:			
0815	Judges Retirement Fund	\$2,025	\$2,468	\$2,195
0820	Legislators Retirement Fund	553	790	711

* 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

		2022-23*	2023-24*	2024-25*
0830	Public Employees Retirement Fund	100,420	112,173	111,655
0833	Annuity Health Care Coverage Fund	5,344	8,103	8,665
0849	Replacement Benefit Custodial Fund	559	660	608
0884	Judges Retirement System II Fund	2,243	3,112	2,950
9251	California Employers' Pension Prefunding Trust Fund	69	172	294
	Totals, State Operations	\$111,213	\$127,478	\$127,078
	PROGRAM REQUIREMENTS			
6412	SOCIAL SECURITY			
	State Operations:			
0652	Old Age and Survivors Insurance Revolving Fund	\$941	\$1,146	\$1,151
	Totals, State Operations	\$941	\$1,146	\$1,151
	PROGRAM REQUIREMENTS			
6415	HEALTH BENEFITS			
	State Operations:			
0822	Public Employees Health Care Fund (PEHCF)	\$44,085	\$51,083	\$51,318
0950	Public Employees Contingency Reserve Fund	29,490	35,452	35,613
	Totals, State Operations	\$73,575	\$86,535	\$86,931
	PROGRAM REQUIREMENTS			
6420	INVESTMENT OPERATIONS			
	State Operations:			
0830	Public Employees Retirement Fund	\$79,401	\$117,826	\$117,308
	Totals, State Operations	\$79,401	\$117,826	\$117,308
	PROGRAM REQUIREMENTS			
6425	ADMINISTRATION			
	State Operations:			
0830	Public Employees Retirement Fund	203,434	240,964	239,930
0995	Reimbursements	12,483	16,195	13,580
	Totals, State Operations	\$215,917	\$257,159	\$253,510
	PROGRAM REQUIREMENTS			
6430	BENEFIT PAYMENTS			
	Unclassified:			
0822	Public Employees Health Care Fund (PEHCF)	\$4,944,978	\$4,639,960	\$4,432,971
0830	Public Employees Retirement Fund	32,076,754	34,716,953	37,030,221
0833	Annuity Health Care Coverage Fund	402,992	430,395	459,662
	Totals, Unclassified	\$37,424,724	\$39,787,308	\$41,922,854
	PROGRAM REQUIREMENTS			
9990	UNSCHEDULED ITEMS OF APPROPRIATION			
	State Operations:			
0001	General Fund	\$2,925,000	\$1,657,000	\$337,000
	Totals, State Operations	\$2,925,000	\$1,657,000	\$337,000
	TOTALS, EXPENDITURES			
	State Operations	3,406,047	2,247,144	922,978
	Unclassified	37,424,724	39,787,308	41,922,854
	Totals, Expenditures	\$40,830,771	\$42,034,452	\$42,845,832

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.

7900 Public Employees' Retirement System - Continued

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	2,850.8	2,850.8	2,850.8	\$273,088	\$273,024	\$273,024
Other Adjustments	-481.6	0.8	0.8	-26,866	22,458	22,558
Net Totals, Salaries and Wages	2,369.2	2,851.6	2,851.6	\$246,222	\$295,482	\$295,582
Staff Benefits	-	-	-	3,073,878	1,847,587	527,888
Totals, Personal Services	2,369.2	2,851.6	2,851.6	\$3,320,100	\$2,143,069	\$823,470
OPERATING EXPENSES AND EQUIPMENT				\$85,897	\$104,025	\$99,458
SPECIAL ITEMS OF EXPENSES				50	50	50
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$3,406,047	\$2,247,144	\$922,978

4 Unclassified	Expenditures		
	2022-23*	2023-24*	2024-25*
Other Special Items of Expense	\$37,424,724	\$39,787,308	\$41,922,854
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$37,424,724	\$39,787,308	\$41,922,854

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
State retirement contribution to CalPERS (GF)	(\$3,821,023)	(\$3,928,011)	(\$2,867,556)
State retirement contribution to CalPERS (GF) CSU	(744,010)	(744,010)	(608,547)
Prior Year Balances Available:			
Pending Legislation (Supplemental Pension Payment)	2,925,000	1,657,000	337,000
TOTALS, EXPENDITURES	\$2,925,000	\$1,657,000	\$337,000
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (SF)	(\$2,564,275)	(\$2,679,418)	(\$2,428,738)
TOTALS, EXPENDITURES	-	-	-
0652 Old Age and Survivors Insurance Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$941	\$1,115	\$1,151
Allocation for Employee Compensation	-	20	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	13	-
TOTALS, EXPENDITURES	\$941	\$1,146	\$1,151
0815 Judges Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,025)	(\$2,452)	(\$2,195)
Current and Budget Year Adjustments	(-)	(16)	(-)
Article XVI, Section 17 of the California State Constitution	2,025	2,452	2,195
Allocation for Employee Compensation	-	44	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	30	-
Current and Budget Year Adjustments	-	-53	-
TOTALS, EXPENDITURES	\$2,025	\$2,468	\$2,195
0820 Legislators Retirement Fund			
APPROPRIATIONS			

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

7900 Public Employees' Retirement System - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
015 Budget Act appropriation	(\$553)	(\$715)	(\$711)
Current and Budget Year Adjustments	(-)	(75)	(-)
Article XVI, Section 17 of the California State Constitution	553	715	711
Allocation for Employee Compensation	-	12	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	8	-
Current and Budget Year Adjustments	-	56	-
TOTALS, EXPENDITURES	\$553	\$790	\$711
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
001 Budget Act appropriation	\$44,085	\$49,586	\$51,318
Allocation for Employee Compensation	-	961	-
Allocation for Other Post-Employment Benefits	-	-84	-
Allocation for Staff Benefits	-	620	-
TOTALS, EXPENDITURES	\$44,085	\$51,083	\$51,318
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
003 Budget Act appropriation	(\$992,511)	(\$1,490,039)	(\$1,574,787)
Current and Budget Year Adjustments	(-)	(28,942)	(-)
015 Budget Act appropriation	(383,255)	(444,587)	(468,893)
Current and Budget Year Adjustments	(-)	(26,376)	(-)
Article XVI, Section 17 of the California State Constitution	383,205	444,537	468,843
Allocation for Employee Compensation	-	7,293	-
Allocation for Other Post-Employment Benefits	-	-833	-
Allocation for Staff Benefits	-	5,082	-
Current and Budget Year Adjustments	-	14,834	-
Government Code section 20236 (investment related bill analysis)	50	50	50
TOTALS, EXPENDITURES	\$383,255	\$470,963	\$468,893
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$5,344)	(\$7,387)	(\$8,665)
Current and Budget Year Adjustments	(-)	(716)	(-)
Government Code section 22940	5,344	7,387	8,665
Allocation for Employee Compensation	-	116	-
Allocation for Other Post-Employment Benefits	-	-12	-
Allocation for Staff Benefits	-	69	-
Current and Budget Year Adjustments	-	543	-
TOTALS, EXPENDITURES	\$5,344	\$8,103	\$8,665
0849 Replacement Benefit Custodial Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$559)	(\$660)	(\$608)
Government Code section 21756	559	660	608
Allocation for Employee Compensation	-	11	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	8	-
Current and Budget Year Adjustments	-	-18	-
TOTALS, EXPENDITURES	\$559	\$660	\$608
0884 Judges Retirement System II Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,243)	(\$2,928)	(\$2,950)
Current and Budget Year Adjustments	(-)	(184)	(-)
Article XVI, Section 17 of the California State Constitution	2,243	2,928	2,950

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

7900 Public Employees' Retirement System - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Allocation for Employee Compensation	-	49	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	34	-
Current and Budget Year Adjustments	-	106	-
TOTALS, EXPENDITURES	\$2,243	\$3,112	\$2,950
0950 Public Employees Contingency Reserve Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$29,490	\$34,424	\$35,613
Allocation for Employee Compensation	-	661	-
Allocation for Other Post-Employment Benefits	-	-58	-
Allocation for Staff Benefits	-	425	-
TOTALS, EXPENDITURES	\$29,490	\$35,452	\$35,613
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (NGC)	(\$1,089,593)	(\$1,120,539)	(\$954,747)
TOTALS, EXPENDITURES	-	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$12,483	\$16,195	\$13,580
TOTALS, EXPENDITURES	\$12,483	\$16,195	\$13,580
9251 California Employers' Pension Prefunding Trust Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$69)	(\$132)	(\$294)
Current and Budget Year Adjustments	(-)	(40)	(-)
Government Code section 21711	69	132	294
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Current and Budget Year Adjustments	-	37	-
TOTALS, EXPENDITURES	\$69	\$172	\$294
Total Expenditures, All Funds, (State Operations)	\$3,406,047	\$2,247,144	\$922,978
4 UNCLASSIFIED	2022-23*	2023-24*	2024-25*
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
Government Code section 22840.2 (benefits paid)	\$4,944,978	\$5,076,389	\$4,432,971
Current and Budget Year Adjustments	-	-436,429	-
TOTALS, EXPENDITURES	\$4,944,978	\$4,639,960	\$4,432,971
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
Government Code sections 20170-20178 (benefits paid)	\$31,084,243	\$33,169,571	\$35,455,434
Current and Budget Year Adjustments	-	28,401	-
Government Code sections 20172 and 20208 (other investment-related expenses)	93,547	150,595	146,735
Government Code section 20210 (external investment advisors)	898,964	1,339,444	1,428,052
Current and Budget Year Adjustments	-	28,942	-
TOTALS, EXPENDITURES	\$32,076,754	\$34,716,953	\$37,030,221
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
Government Code sections 22940 (benefits paid)	\$402,992	\$204,101	\$459,662
Current and Budget Year Adjustments	-	226,294	-
TOTALS, EXPENDITURES	\$402,992	\$430,395	\$459,662
Total Expenditures, All Funds, (Unclassified)	\$37,424,724	\$39,787,308	\$41,922,854
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$40,830,771	\$42,034,452	\$42,845,832

* 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

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>0822 Public Employees Health Care Fund (PEHCF) ^N</u>			
BEGINNING BALANCE	\$48,984	-\$105,571	-\$169,319
Prior Year Adjustments	-27,776	-	-
Adjusted Beginning Balance	\$21,208	-\$105,571	-\$169,319
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	10,529	5,616	5,616
4170900 Contributions to Fiduciary Funds	4,855,743	4,625,196	4,767,811
Total Revenues, Transfers, and Other Adjustments	\$4,866,272	\$4,630,812	\$4,773,427
Total Resources	\$4,887,480	\$4,525,241	\$4,604,108
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	44,085	51,083	51,318
7900 Public Employees' Retirement System (Unclassified)	4,944,978	4,639,960	4,432,971
9892 Supplemental Pension Payments (State Operations)	1,053	1,053	820
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,935	2,464	2,541
Total Expenditures and Expenditure Adjustments	\$4,993,051	\$4,694,560	\$4,487,650
FUND BALANCE	-\$105,571	-\$169,319	\$116,458
Reserve for economic uncertainties	-105,571	-169,319	116,458
<u>0833 Annuity Health Care Coverage Fund ^N</u>			
BEGINNING BALANCE	\$15,332,085	\$17,651,844	\$20,062,844
Prior Year Adjustments	1,539	-	-
Adjusted Beginning Balance	\$15,333,624	\$17,651,844	\$20,062,844
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	570,057	610,824	648,158
4170900 Contributions to Fiduciary Funds	441,435	476,968	491,967
4172500 Miscellaneous Revenue	1,715,568	1,762,118	1,908,850
Total Revenues, Transfers, and Other Adjustments	\$2,727,060	\$2,849,910	\$3,048,975
Total Resources	\$18,060,684	\$20,501,754	\$23,111,819
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	5,344	8,103	8,665
7900 Public Employees' Retirement System (Unclassified)	402,992	430,395	459,662
9892 Supplemental Pension Payments (State Operations)	95	95	72
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	409	317	328
Total Expenditures and Expenditure Adjustments	\$408,840	\$438,910	\$468,727
FUND BALANCE	\$17,651,844	\$20,062,844	\$22,643,092
Reserve for economic uncertainties	17,651,844	20,062,844	22,643,092
<u>0950 Public Employees Contingency Reserve Fund ^N</u>			
BEGINNING BALANCE	\$7,600	\$21,627	\$27,845
Prior Year Adjustments	78	-	-
Adjusted Beginning Balance	\$7,678	\$21,627	\$27,845
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	9,864	5,574	6,111
4170900 Contributions to Fiduciary Funds	36,214	38,404	31,331
4172500 Miscellaneous Revenue	120	125	126

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7900 Public Employees' Retirement System - Continued

	2022-23*	2023-24*	2024-25*
Total Revenues, Transfers, and Other Adjustments	\$46,198	\$44,103	\$37,568
Total Resources	\$53,876	\$65,730	\$65,413
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	29,490	35,452	35,613
9892 Supplemental Pension Payments (State Operations)	722	722	561
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,037	1,711	1,766
Total Expenditures and Expenditure Adjustments	\$32,249	\$37,885	\$37,940
FUND BALANCE	\$21,627	\$27,845	\$27,473
Reserve for economic uncertainties	21,627	27,845	27,473

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	2,850.8	2,850.8	2,850.8	\$273,088	\$273,024	\$273,024
Salary and Other Adjustments	-481.6	0.8	0.8	-26,866	22,458	22,558
Totals, Adjustments	-481.6	0.8	0.8	\$-26,866	\$22,458	\$22,558
TOTALS, SALARIES AND WAGES	2,369.2	2,851.6	2,851.6	\$246,222	\$295,482	\$295,582

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		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6440 Regulatory Oversight	22.4	26.3	26.3	\$4,849	\$5,957	\$5,969
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	22.4	26.3	26.3	\$4,849	\$5,957	\$5,969
FUNDING						
			2022-23*	2023-24*	2024-25*	
0001 General Fund			\$2,762	\$3,419	\$3,468	
0995 Reimbursements			114	184	184	
9740 Central Service Cost Recovery Fund			1,973	2,354	2,317	
TOTALS, EXPENDITURES, ALL FUNDS			\$4,849	\$5,957	\$5,969	

LEGAL CITATIONS AND AUTHORITY

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

7910 Office of Administrative Law - Continued

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

DETAILED BUDGET ADJUSTMENTS

	2023-24*			2024-25*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	\$-5	\$-4	-	\$-6	\$-4	-
• Salary Adjustments	67	45	-	68	45	-
• Benefit Adjustments	35	23	-	42	28	-
Totals, Other Workload Budget Adjustments	\$97	\$64	-	\$104	\$69	-
Totals, Workload Budget Adjustments	\$97	\$64	-	\$104	\$69	-
Totals, Budget Adjustments	\$97	\$64	-	\$104	\$69	-

DETAILED EXPENDITURES BY PROGRAM

		2022-23*	2023-24*	2024-25*
6440	PROGRAM REQUIREMENTS			
	REGULATORY OVERSIGHT			
	State Operations:			
0001	General Fund	\$2,762	\$3,419	\$3,468
0995	Reimbursements	114	184	184
9740	Central Service Cost Recovery Fund	1,973	2,354	2,317
	Totals, State Operations	\$4,849	\$5,957	\$5,969
	TOTALS, EXPENDITURES			
	State Operations	4,849	5,957	5,969
	Totals, Expenditures	\$4,849	\$5,957	\$5,969

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	23.3	26.3	26.3	\$2,903	\$3,258	\$3,258
Other Adjustments	-0.9	-	-	-170	112	113
Net Totals, Salaries and Wages	22.4	26.3	26.3	\$2,733	\$3,370	\$3,371
Staff Benefits	-	-	-	1,348	1,686	1,697
Totals, Personal Services	22.4	26.3	26.3	\$4,081	\$5,056	\$5,068
OPERATING EXPENSES AND EQUIPMENT				\$768	\$901	\$901
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$4,849	\$5,957	\$5,969

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.

7910 Office of Administrative Law - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,762	\$3,322	\$3,468
Allocation for Employee Compensation	-	67	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	35	-
Totals Available	\$2,762	\$3,419	\$3,468
TOTALS, EXPENDITURES	\$2,762	\$3,419	\$3,468
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$114	\$184	\$184
TOTALS, EXPENDITURES	\$114	\$184	\$184
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,973	\$2,290	\$2,317
Allocation for Employee Compensation	-	45	-
Allocation for Other Post-Employment Benefits	-	-4	-
Allocation for Staff Benefits	-	23	-
Totals Available	\$1,973	\$2,354	\$2,317
TOTALS, EXPENDITURES	\$1,973	\$2,354	\$2,317
Total Expenditures, All Funds, (State Operations)	\$4,849	\$5,957	\$5,969

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	23.3	26.3	26.3	\$2,903	\$3,258	\$3,258
Salary and Other Adjustments	-0.9	-	-	-170	112	113
Totals, Adjustments	-0.9	-	-	\$-170	\$112	\$113
TOTALS, SALARIES AND WAGES	22.4	26.3	26.3	\$2,733	\$3,370	\$3,371

7920 State Teachers' Retirement System

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

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

CalSTRS provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system. As of June 30, 2023, there were over one million members, retirees, and beneficiaries in the STRP Defined Benefit Program.

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

* 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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6450	Service to Members and Employers	1,223.2	1,461.0	1,492.0	\$666,305	\$903,686	\$1,065,444
6455	Corporate Governance	19.8	27.0	27.0	27,619	25,528	24,724
6465	Benefit Payments	-	-	-	18,276,226	19,586,036	20,404,157
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		1,243.0	1,488.0	1,519.0	\$18,970,150	\$20,515,250	\$21,494,325
FUNDING				2022-23*	2023-24*	2024-25*	
0835	Teachers' Retirement Fund			\$18,934,646	\$20,479,943	\$21,459,923	
8001	Teachers' Health Benefits Fund			25,756	25,839	25,074	
8005	Teachers' Replacement Benefits Program Fund			8,427	7,507	7,314	
8041	Teachers' Deferred Compensation Fund			1,321	1,961	2,014	
TOTALS, EXPENDITURES, ALL FUNDS				\$18,970,150	\$20,515,250	\$21,494,325	

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

		2023-24*			2024-25*		
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments							
Workload Budget Change Proposals							
	• Pension Solution Project	\$-	\$-	-	\$-	\$205,837	-
	• Operational Support and Compliance and Risk Management	-	-	-	-	1,899	12.0
Totals, Workload Budget Change Proposals		\$-	\$-	-	\$-	\$207,736	12.0
Other Workload Budget Adjustments							
	• Other Post-Employment Benefit Adjustments	-	-489	-	-	-648	-
	• Miscellaneous Baseline Adjustments	-	-37,253	2.0	-	813,076	2.0
	• Salary Adjustments	-	4,592	-	-	5,226	-
	• Benefit Adjustments	-	2,918	-	-	4,065	-
Totals, Other Workload Budget Adjustments		\$-	\$-30,232	2.0	\$-	\$821,719	2.0
Totals, Workload Budget Adjustments		\$-	\$-30,232	2.0	\$-	\$1,029,455	14.0
Totals, Budget Adjustments		\$-	\$-30,232	2.0	\$-	\$1,029,455	14.0

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

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

0835 Teachers' Retirement Fund	PY 2022-23*	CY 2023-24*	BY 2024-25*
Beginning Balance	\$300,726,741	\$317,634,885	\$335,559,079
Revenues:			
Investment Income	\$21,138,071	\$23,496,446	\$25,115,875
Other Income	303,090	338,000	338,000
State Contributions	3,719,874	3,945,928	4,264,395
Employer Contributions	7,737,769	7,954,084	8,161,084
Member Contributions	4,304,648	4,401,000	4,513,000
Total Revenues	\$37,203,452	\$40,135,458	\$32,393,354
Expenditures:			
Pension Benefit Payments	\$17,755,957	\$18,919,000	\$19,691,481
Other Benefit Payments	481,023	630,204	676,000
Administrative Expenditures	333,138	472,488	607,902
Other Expenditures	1,574,730	2,030,611	2,060,646
Contribution Refunds	138,940	147,276	156,113
Debt Service Payments	11,520	11,685	11,387
Total Expenditures	\$20,295,308	\$22,211,264	\$23,203,529
Ending Fund Balance	\$317,634,885	\$335,559,079	\$354,747,904
8005 Teachers' Replacement Benefits Program Fund	PY 2022-23*	CY 2023-24*	BY 2024-25*
Beginning Balance	\$-	\$-	\$-
Revenues:			
Employer Contributions	\$8,427	\$7,507	\$7,314
Total Revenues	\$8,427	\$7,507	\$7,314
Expenditures:			
Pension Benefit Payments	\$8,427	\$7,507	\$7,314
Total Expenditures	\$8,427	\$7,507	\$7,314
Ending Fund Balance	\$-	\$-	\$-

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

7920 State Teachers' Retirement System - Continued

PROGRAM DESCRIPTIONS

6450 - SERVICE TO MEMBERS AND EMPLOYERS

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

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

DETAILED EXPENDITURES BY PROGRAM

		2022-23*	2023-24*	2024-25*
	PROGRAM REQUIREMENTS			
6450	SERVICE TO MEMBERS AND EMPLOYERS			
	State Operations:			
0835	Teachers' Retirement Fund	\$311,842	\$441,990	\$574,919
8001	Teachers' Health Benefits Fund	653	1,083	965
8041	Teachers' Deferred Compensation Fund	1,321	1,961	2,014
	Totals, State Operations	\$313,816	\$445,034	\$577,898
	Unclassified:			
0835	Teachers' Retirement Fund	\$352,489	\$458,652	\$487,546
	Totals, Unclassified	\$352,489	\$458,652	\$487,546
	PROGRAM REQUIREMENTS			
6455	CORPORATE GOVERNANCE			
	State Operations:			
0835	Teachers' Retirement Fund	\$5,728	\$9,370	\$9,557
	Totals, State Operations	\$5,728	\$9,370	\$9,557
	Unclassified:			
0835	Teachers' Retirement Fund	\$21,891	\$16,158	\$15,167
	Totals, Unclassified	\$21,891	\$16,158	\$15,167
	PROGRAM REQUIREMENTS			
6465	BENEFIT PAYMENTS			
	Unclassified:			
0835	Teachers' Retirement Fund	\$18,242,696	\$19,553,773	\$20,372,734
8001	Teachers' Health Benefits Fund	25,103	24,756	24,109
8005	Teachers' Replacement Benefits Program Fund	8,427	7,507	7,314
	Totals, Unclassified	\$18,276,226	\$19,586,036	\$20,404,157
	TOTALS, EXPENDITURES			
	State Operations	319,544	454,404	587,455
	Unclassified	18,650,606	20,060,846	20,906,870
	Totals, Expenditures	\$18,970,150	\$20,515,250	\$21,494,325

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		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	1,409.0	1,486.0	1,505.0	\$168,830	\$180,867	\$185,566
Other Adjustments	-166.0	2.0	14.0	-18,470	-	5,610
Net Totals, Salaries and Wages	1,243.0	1,488.0	1,519.0	\$150,360	\$180,867	\$191,176
Staff Benefits	-	-	-	74,445	75,155	81,695
Totals, Personal Services	1,243.0	1,488.0	1,519.0	\$224,805	\$256,022	\$272,871
OPERATING EXPENSES AND EQUIPMENT				\$94,739	\$198,382	\$314,584
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$319,544	\$454,404	\$587,455

4 Unclassified	Expenditures		
	2022-23*	2023-24*	2024-25*
Consulting and Professional Services - External - Other	\$203,235	\$296,568	\$305,560
Goods - Other	32,713	30,967	41,040
Other Special Items of Expense	18,414,658	19,733,311	20,560,270
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$18,650,606	\$20,060,846	\$20,906,870

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
011 Budget Act appropriation	(\$3,712,257)	(\$3,938,929)	(\$4,257,913)
TOTALS, EXPENDITURES	-	-	-
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$282,384	\$336,317	\$350,582
Allocation for Employee Compensation	-	4,480	-
Allocation for Other Post-Employment Benefits	-	-472	-
Allocation for Staff Benefits	-	2,857	-
Current Year and Budget Year Adjustments	-	-6,865	-
002 Budget Act appropriation	(235,440)	(327,535)	(346,600)
003 Budget Act appropriation	13,593	105,673	224,337
Education Code section 22307 (Corporate Governance)	5,728	9,370	9,557
Allocation for Employee Compensation	-	76	-
Allocation for Other Post-Employment Benefits	-	-14	-
Allocation for Staff Benefits	-	43	-
Current Year and Budget Year Adjustments	-	-105	-
Prior Year Balances Available:			
Item 7920-001-0835, Budget Act of 2020	8,007	-	-
Item 7920-001-0835, Budget Act of 2021	7,858	-	-
Totals Available	\$317,570	\$451,360	\$584,476
TOTALS, EXPENDITURES	\$317,570	\$451,360	\$584,476
8001 Teachers' Health Benefits Fund			
APPROPRIATIONS			
Education Code sections 25930 and 25940 (administration expenses)	\$653	\$1,083	\$965
Allocation for Employee Compensation	-	12	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	7	-

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7920 State Teachers' Retirement System - Continued

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Current Year and Budget Year Adjustments	-	-18	-
Totals Available	\$653	\$1,083	\$965
TOTALS, EXPENDITURES	\$653	\$1,083	\$965
8041 Teachers' Deferred Compensation Fund			
APPROPRIATIONS			
Education Code section 24976 (403(b) Vendor Registry Operating Account)	\$1,321	\$1,962	\$2,014
Allocation for Employee Compensation	-	24	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	11	-
Current Year and Budget Year Adjustments	-	-34	-
Totals Available	\$1,321	\$1,961	\$2,014
TOTALS, EXPENDITURES	\$1,321	\$1,961	\$2,014
Total Expenditures, All Funds, (State Operations)	\$319,544	\$454,404	\$587,455
4 UNCLASSIFIED	2022-23*	2023-24*	2024-25*
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
Education Code section 24202 (benefit payments)	\$17,761,383	\$18,923,369	\$19,696,234
Education Code section 24417 (purchasing power benefit payments)	481,313	673,200	676,500
Current Year and Budget Year Adjustments	-	-42,796	-
Education Code section 22307 (administrative costs)	374,380	458,304	502,713
Current Year and Budget Year Adjustments	-	16,506	-
Totals Available	\$18,617,076	\$20,028,583	\$20,875,447
TOTALS, EXPENDITURES	\$18,617,076	\$20,028,583	\$20,875,447
8001 Teachers' Health Benefits Fund			
APPROPRIATIONS			
Education Code section 25930 and 25940 (benefit payments)	\$25,103	\$24,756	\$24,109
Totals Available	\$25,103	\$24,756	\$24,109
TOTALS, EXPENDITURES	\$25,103	\$24,756	\$24,109
8005 Teachers' Replacement Benefits Program Fund			
APPROPRIATIONS			
Education Code section 24255 (benefit payments)	\$8,427	\$11,448	\$7,314
Current Year and Budget Year Adjustments	-	-3,941	-
Totals Available	\$8,427	\$7,507	\$7,314
TOTALS, EXPENDITURES	\$8,427	\$7,507	\$7,314
Total Expenditures, All Funds, (Unclassified)	\$18,650,606	\$20,060,846	\$20,906,870
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$18,970,150	\$20,515,250	\$21,494,325

FUND CONDITION STATEMENTS

	2022-23*	2023-24*	2024-25*
<u>8001 Teachers' Health Benefits Fund^N</u>			
BEGINNING BALANCE	\$231	\$298	\$300
Adjusted Beginning Balance	\$231	\$298	\$300
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	33	18	45
4170900 Contributions to Fiduciary Funds	25,812	25,872	25,078
Total Revenues, Transfers, and Other Adjustments	\$25,845	\$25,890	\$25,123
Total Resources	\$26,076	\$26,188	\$25,423

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7920 State Teachers' Retirement System - Continued

	2022-23*	2023-24*	2024-25*
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7920 State Teachers' Retirement System (State Operations)	653	1,083	965
7920 State Teachers' Retirement System (Unclassified)	25,103	24,756	24,109
9892 Supplemental Pension Payments (State Operations)	5	5	5
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	17	44	44
Total Expenditures and Expenditure Adjustments	<u>\$25,778</u>	<u>\$25,888</u>	<u>\$25,123</u>
FUND BALANCE	<u>\$298</u>	<u>\$300</u>	<u>\$300</u>
Reserve for economic uncertainties	298	300	300
8041 Teachers' Deferred Compensation Fund ^N			
BEGINNING BALANCE	\$2,966	\$3,672	\$3,575
Adjusted Beginning Balance	<u>\$2,966</u>	<u>\$3,672</u>	<u>\$3,575</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	83	18	119
4172500 Miscellaneous Revenue	1,960	1,968	2,224
Total Revenues, Transfers, and Other Adjustments	<u>\$2,043</u>	<u>\$1,986</u>	<u>\$2,343</u>
Total Resources	<u>\$5,009</u>	<u>\$5,658</u>	<u>\$5,918</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7920 State Teachers' Retirement System (State Operations)	1,321	1,961	2,014
9892 Supplemental Pension Payments (State Operations)	16	16	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	106	81
Total Expenditures and Expenditure Adjustments	<u>\$1,337</u>	<u>\$2,083</u>	<u>\$2,111</u>
FUND BALANCE	<u>\$3,672</u>	<u>\$3,575</u>	<u>\$3,807</u>
Reserve for economic uncertainties	3,672	3,575	3,807

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
Baseline Positions	1,409.0	1,486.0	1,505.0	\$168,830	\$180,867	\$185,566
Salary and Other Adjustments	-166.0	2.0	2.0	-18,470	-	4,471
Workload and Administrative Adjustments						
Operational Support and Compliance and Risk Management						
Assoc Govtl Program Analyst	-	-	3.0	-	-	233
Info Tech Spec I	-	-	1.0	-	-	97
Info Tech Spec II	-	-	3.0	-	-	345
Research Data Analyst II	-	-	1.0	-	-	82
Staff Svcs Mgr I	-	-	3.0	-	-	275
Staff Svcs Mgr II (Mgrial)	-	-	1.0	-	-	107
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>12.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$1,139</u>
Totals, Adjustments	<u>-166.0</u>	<u>2.0</u>	<u>14.0</u>	<u>\$-18,470</u>	<u>\$-</u>	<u>\$5,610</u>
TOTALS, SALARIES AND WAGES	<u>1,243.0</u>	<u>1,488.0</u>	<u>1,519.0</u>	<u>\$150,360</u>	<u>\$180,867</u>	<u>\$191,176</u>

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