



Government Operations

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

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		
		2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6200	Human Resources Management	178.0	166.7	172.7	\$38,682	\$44,669	\$46,293
6205	Local Government Services	4.7	11.0	13.0	2,535	2,374	1,879
6210	Benefits Administration	54.9	53.5	53.5	18,826	28,561	30,062
6215	Benefit Payments	-	-	-	35,515	36,503	36,503
9900100	Administration	59.9	59.2	62.2	9,245	10,371	10,877
9900200	Administration - Distributed	-	-	-	-8,015	-9,157	-9,661
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		297.5	290.4	301.4	\$96,788	\$113,321	\$115,953
FUNDING					2018-19*	2019-20*	2020-21*
0001	General Fund				\$8,840	\$11,093	\$16,325
0367	Indian Gaming Special Distribution Fund				60	75	75
0821	Flexelect Benefit Fund				24,110	27,726	27,731
0915	Deferred Compensation Plan Fund				9,783	15,858	16,785
0995	Reimbursements				33,870	40,080	39,660
8008	State Employees Pretax Parking Fund				2,235	1,400	1,400
8049	Vision Care Program for State Annuitants Fund				9,811	8,784	8,784
9740	Central Service Cost Recovery Fund				8,079	8,305	5,193
TOTALS, EXPENDITURES, ALL FUNDS					\$96,788	\$113,321	\$115,953

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

	2019-20*			2020-21*		
	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.

7501 Department of Human Resources - Continued

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Change Proposals						
• Creation of Childcare Bargaining Division (AB 378)	\$-	\$-	-	\$1,341	\$-	6.0
• Administrative Workload and Funding Modifications	-	-	-	621	1,027	2.0
• Departmental Data Solutions	-	-	-	52	180	1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$2,014	\$1,207	9.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	54	181	-	61	174	-
• Expenditure by Category Redistribution	173	523	-	35	104	-
• Miscellaneous Baseline Adjustments	-	-	-	3,190	-3,190	-
• Salary Adjustments	228	815	-	250	734	-
• Benefit Adjustments	105	357	-	129	392	-
• Retirement Rate Adjustments	110	376	-	110	376	-
• Budget Position Transparency	-173	-523	-2.6	-35	-104	-2.6
Totals, Other Workload Budget Adjustments	\$497	\$1,729	-2.6	\$3,740	\$-1,514	-2.6
Totals, Workload Budget Adjustments	\$497	\$1,729	-2.6	\$5,754	\$-307	6.4
Totals, Budget Adjustments	\$497	\$1,729	-2.6	\$5,754	\$-307	6.4

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

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7501 Department of Human Resources - Continued

Board, including fiscal, human resources, contract, procurement, legislation, communication, information technology, and telecommunication services.

DETAILED EXPENDITURES BY PROGRAM

		<u>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
	PROGRAM REQUIREMENTS			
6200	HUMAN RESOURCES MANAGEMENT			
	State Operations:			
0001	General Fund	\$8,688	\$11,001	\$16,233
0367	Indian Gaming Special Distribution Fund	60	75	75
0995	Reimbursements	21,855	25,288	24,792
9740	Central Service Cost Recovery Fund	8,079	8,305	5,193
	Totals, State Operations	\$38,682	\$44,669	\$46,293
	PROGRAM REQUIREMENTS			
6205	LOCAL GOVERNMENT SERVICES			
	State Operations:			
0995	Reimbursements	2,535	2,374	1,879
	Totals, State Operations	\$2,535	\$2,374	\$1,879
	PROGRAM REQUIREMENTS			
6210	BENEFITS ADMINISTRATION			
	State Operations:			
0001	General Fund	\$87	\$87	\$87
0821	Flexelect Benefit Fund	641	1,407	1,412
0915	Deferred Compensation Plan Fund	9,783	15,858	16,785
0995	Reimbursements	8,315	11,209	11,778
	Totals, State Operations	\$18,826	\$28,561	\$30,062
	PROGRAM REQUIREMENTS			
6215	BENEFIT PAYMENTS			
	Unclassified:			
0821	Flexelect Benefit Fund	\$23,469	\$26,319	\$26,319
8008	State Employees Pretax Parking Fund	2,235	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	9,811	8,784	8,784
	Totals, Unclassified	\$35,515	\$36,503	\$36,503
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	\$65	\$5	\$5
0995	Reimbursements	1,165	1,209	1,211
	Totals, State Operations	\$1,230	\$1,214	\$1,216
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$8,080	\$9,042	\$9,552
0995	Reimbursements	1,165	1,329	1,325
	Totals, State Operations	\$9,245	\$10,371	\$10,877
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			

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7501 Department of Human Resources - Continued

		2018-19*	2019-20*	2020-21*
0001	General Fund	-\$8,015	-\$9,037	-\$9,547
0995	Reimbursements	-	-120	-114
	Totals, State Operations	-\$8,015	-\$9,157	-\$9,661
	TOTALS, EXPENDITURES			
	State Operations	61,273	76,818	79,450
	Unclassified	35,515	36,503	36,503
	Totals, Expenditures	\$96,788	\$113,321	\$115,953

EXPENDITURES BY CATEGORY

1 State Operations			Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*		
PERSONAL SERVICES								
Baseline Positions	278.0	293.0	295.0	\$24,497	\$25,629	\$25,836		
Budget Position Transparency	-	-2.6	-2.6	-	-696	-139		
Other Adjustments	19.5	-	9.0	1,589	1,043	1,366		
Net Totals, Salaries and Wages	297.5	290.4	301.4	\$26,086	\$25,976	\$27,063		
Staff Benefits	-	-	-	12,612	17,646	17,879		
Totals, Personal Services	297.5	290.4	301.4	\$38,698	\$43,622	\$44,942		
OPERATING EXPENSES AND EQUIPMENT				\$22,313	\$32,962	\$34,274		
SPECIAL ITEMS OF EXPENSES				262	234	234		
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$61,273	\$76,818	\$79,450		

4 Unclassified			Expenditures		
	2018-19*	2019-20*	2020-21*		
Other Items of Expense - Miscellaneous	-\$2,954	\$-	\$-		
Other Special Items of Expense	38,365	36,503	36,503		
Pro Rata	104	-	-		
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$35,515	\$36,503	\$36,503		

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,840	\$10,596	\$16,325
Allocation for Employee Compensation	-	228	-
Allocation for Other Post-Employment Benefits	-	54	-
Allocation for Staff Benefits	-	105	-
Budget Position Transparency	-	-173	-
Expenditure by Category Redistribution	-	173	-
Section 3.60 Pension Contribution Adjustment	-	110	-
Totals Available	\$8,840	\$11,093	\$16,325
TOTALS, EXPENDITURES	\$8,840	\$11,093	\$16,325
0367 Indian Gaming Special Distribution Fund			
APPROPRIATIONS			

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7501 Department of Human Resources - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
001 Budget Act appropriation	\$60	\$75	\$75
Totals Available	\$60	\$75	\$75
TOTALS, EXPENDITURES	\$60	\$75	\$75
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$641	\$1,389	\$1,412
Allocation for Employee Compensation	-	8	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	4	-
Totals Available	\$641	\$1,407	\$1,412
TOTALS, EXPENDITURES	\$641	\$1,407	\$1,412
0915 Deferred Compensation Plan Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,783	\$15,681	\$16,785
Allocation for Employee Compensation	-	81	-
Allocation for Other Post-Employment Benefits	-	18	-
Allocation for Staff Benefits	-	40	-
Section 3.60 Pension Contribution Adjustment	-	38	-
Totals Available	\$9,783	\$15,858	\$16,785
TOTALS, EXPENDITURES	\$9,783	\$15,858	\$16,785
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$33,870	\$40,080	\$39,660
TOTALS, EXPENDITURES	\$33,870	\$40,080	\$39,660
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,079	\$7,933	\$5,193
Allocation for Employee Compensation	-	168	-
Allocation for Other Post-Employment Benefits	-	40	-
Allocation for Staff Benefits	-	80	-
Budget Position Transparency	-	-131	-
Expenditure by Category Redistribution	-	131	-
Section 3.60 Pension Contribution Adjustment	-	84	-
Totals Available	\$8,079	\$8,305	\$5,193
TOTALS, EXPENDITURES	\$8,079	\$8,305	\$5,193
Total Expenditures, All Funds, (State Operations)	\$61,273	\$76,818	\$79,450
4 UNCLASSIFIED			
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
Government Code section 1156 (claims paid)	\$23,469	\$26,319	\$26,319
Totals Available	\$23,469	\$26,319	\$26,319
TOTALS, EXPENDITURES	\$23,469	\$26,319	\$26,319
8008 State Employees Pretax Parking Fund			
APPROPRIATIONS			
Government Code section 1156.1	\$2,235	\$1,400	\$1,400
Totals Available	\$2,235	\$1,400	\$1,400
TOTALS, EXPENDITURES	\$2,235	\$1,400	\$1,400

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7501 Department of Human Resources - Continued

4 UNCLASSIFIED	2018-19*	2019-20*	2020-21*
8049 Vision Care Program for State Annuitants Fund			
APPROPRIATIONS			
Government Code section 22959.6	\$9,811	\$8,784	\$8,784
Totals Available	\$9,811	\$8,784	\$8,784
TOTALS, EXPENDITURES	\$9,811	\$8,784	\$8,784
Total Expenditures, All Funds, (Unclassified)	\$35,515	\$36,503	\$36,503
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$96,788	\$113,321	\$115,953

FUND CONDITION STATEMENTS

	2018-19*	2019-20*	2020-21*
0821 Flexelect Benefit Fund^N			
BEGINNING BALANCE	\$8,421	\$9,272	\$6,336
Prior Year Adjustments	1,847	-	-
Adjusted Beginning Balance	\$10,268	\$9,272	\$6,336
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	286	306	327
4163000 Investment Income - Surplus Money Investments	214	229	245
4170900 Contributions to Fiduciary Funds	22,746	24,338	26,042
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	48	51	55
Total Revenues, Transfers, and Other Adjustments	\$23,294	\$24,924	\$26,669
Total Resources	\$33,562	\$34,196	\$33,005
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	641	1,407	1,412
7501 Department of Human Resources (Unclassified)	23,469	26,319	26,319
9892 Supplemental Pension Payments (State Operations)	75	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	105	134	113
Total Expenditures and Expenditure Adjustments	\$24,290	\$27,860	\$27,844
FUND BALANCE	\$9,272	\$6,336	\$5,161
Reserve for economic uncertainties	9,272	6,336	5,161
0915 Deferred Compensation Plan Fund^N			
BEGINNING BALANCE	\$14,034,217	\$15,020,080	\$15,867,316
Prior year adjustments	315,514	-	-
Adjusted Beginning Balance	\$14,349,731	\$15,020,080	\$15,867,316
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	377	403	432
4164000 Gain/Loss on Sale of Investments	797,960	853,817	913,584
4170900 Contributions to Fiduciary Funds	555,748	594,650	636,276
4172500 Miscellaneous Revenue	13,293	14,224	15,219
Total Revenues, Transfers, and Other Adjustments	\$1,367,378	\$1,463,094	\$1,565,511
Total Resources	\$15,717,109	\$16,483,174	\$17,432,827
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
0840 State Controller (State Operations)	-	-	-
7501 Department of Human Resources (State Operations)			
State Operations	9,783	15,858	16,785

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7501 Department of Human Resources - Continued

	2018-19*	2019-20*	2020-21*
Payments to Participants	687,246	600,000	600,000
8880 Financial Information System for CA (State Operations)	-	-	-
Total Expenditures and Expenditure Adjustments	\$697,029	\$615,858	\$616,785
FUND BALANCE	\$15,020,080	\$15,867,316	\$16,816,042
Reserve for economic uncertainties	15,020,080	15,867,316	16,816,966
8049 Vision Care Program for State Annuitants Fund^N			
BEGINNING BALANCE	\$2,836	\$7,203	\$20,488
Prior Year Adjustments	-7,248	-	-
Adjusted Beginning Balance	-\$4,412	\$7,203	\$20,488
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	604	622	641
4163000 Investment Income - Surplus Money Investments	62	64	66
4170900 Contributions to Fiduciary Funds	20,760	21,383	22,024
Total Revenues, Transfers, and Other Adjustments	\$21,426	\$22,069	\$22,731
Total Resources	\$17,014	\$29,272	\$43,219
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (Unclassified)	9,811	8,784	8,784
Total Expenditures and Expenditure Adjustments	\$9,811	\$8,784	\$8,784
FUND BALANCE	\$7,203	\$20,488	\$34,435
Reserve for economic uncertainties	7,203	20,488	34,435

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	278.0	293.0	295.0	\$24,497	\$25,629	\$25,836
Budget Position Transparency	-	-2.6	-2.6	-	-696	-139
Salary and Other Adjustments	19.5	-	-	1,589	1,043	509
Workload and Administrative Adjustments						
Administrative Workload and Funding Modifications						
Sr Accounting Officer (Spec)	-	-	2.0	-	-	143
Creation of Childcare Bargaining Division (AB 378)						
C.E.A. - B	-	-	1.0	-	-	132
Labor Relations Counsel III	-	-	1.0	-	-	126
Labor Relations Mgr I	-	-	1.0	-	-	95
Labor Relations Mgr II	-	-	1.0	-	-	105
Labor Relations Spec	-	-	1.0	-	-	82
Staff Svcs Mgr II (Supvry)	-	-	1.0	-	-	91
Departmental Data Solutions						
Info Tech Spec I	-	-	1.0	-	-	83
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	9.0	\$-	\$-	\$857
Totals, Adjustments	19.5	-2.6	6.4	\$1,589	\$347	\$1,227
TOTALS, SALARIES AND WAGES	297.5	290.4	301.4	\$26,086	\$25,976	\$27,063

7502 Department of Technology

* 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

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6230	Department of Technology	749.5	727.4	734.4	\$372,028	\$460,120	\$440,129
9900100	Administration	133.7	130.6	130.6	20,686	22,254	22,284
9900200	Administration - Distributed	-	-	-	-20,686	-22,254	-22,284
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		883.2	858.0	865.0	\$372,028	\$460,120	\$440,129

		2018-19*	2019-20*	2020-21*
0001	General Fund	\$4,919	\$5,222	\$7,100
0995	Reimbursements	-	10	10
9730	Technology Services Revolving Fund	363,396	451,021	429,149
9740	Central Service Cost Recovery Fund	3,713	3,867	3,870
TOTALS, EXPENDITURES, ALL FUNDS		\$372,028	\$460,120	\$440,129

LEGAL CITATIONS AND AUTHORITY

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

MAJOR PROGRAM CHANGES

- California Cybersecurity Integration Center—The Budget includes three year limited-term funding of \$1.3 million General Fund from 2020-21 through 2022-23 to support additional capacity within the California Cybersecurity Integration Center, consistent with the requirements of Government Code section 8586.5. This funding is part of a larger proposal and a collaborative effort between the Department of Technology, Office of Emergency Services, California Military Department, and the California Highway Patrol.

DETAILED BUDGET ADJUSTMENTS

		2019-20*			2020-21*		
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments							
Workload Budget Change Proposals							
• California Cybersecurity Integration Center		\$-	\$-	-	\$1,268	\$-	-
• California Department of Technology Workload Increase		-	-	-	706	-	4.0
• Statewide Endpoint Protection Platform		-	-	-	-	2,535	-
• Statewide Technology Procurement Level of Service		-	-	-	-	472	3.0
Totals, Workload Budget Change Proposals		\$-	\$-	-	\$1,974	\$3,007	7.0
Other Workload Budget Adjustments							
• Expenditure by Category Redistribution		52	4,242	-	36	2,904	-

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7502 Department of Technology - Continued

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Other Post-Employment Benefit Adjustments	25	993	-	25	993	-
• Cradle-to-Career Data System Workgroup Transfer, per Education Code Section (10859(b)(2)(A)	100	-	-	-	-	-
• Salary Adjustments	94	3,182	-	94	3,176	-
• Retirement Rate Adjustments	45	1,516	-	45	1,516	-
• Benefit Adjustments	38	1,478	-	42	1,661	-
• Miscellaneous Baseline Adjustments	-	50,700	-	-	30,219	-
• Lease Revenue Debt Service Adjustment	-	-	-	-	2	-
• Budget Position Transparency	-52	-4,242	-19.7	-36	-2,904	-19.7
Totals, Other Workload Budget Adjustments	\$302	\$57,869	-19.7	\$206	\$37,567	-19.7
Totals, Workload Budget Adjustments	\$302	\$57,869	-19.7	\$2,180	\$40,574	-12.7
Totals, Budget Adjustments	\$302	\$57,869	-19.7	\$2,180	\$40,574	-12.7

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

		2018-19*	2019-20*	2020-21*
PROGRAM REQUIREMENTS				
6230	DEPARTMENT OF TECHNOLOGY			
	State Operations:			
0001	General Fund	\$4,919	\$5,222	\$7,100
0995	Reimbursements	-	10	10
9730	Technology Services Revolving Fund	363,396	451,021	429,149
9740	Central Service Cost Recovery Fund	3,713	3,867	3,870
	Totals, State Operations	\$372,028	\$460,120	\$440,129
SUBPROGRAM REQUIREMENTS				

* 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

		2018-19*	2019-20*	2020-21*
9900100	Administration			
	State Operations:			
9730	Technology Services Revolving Fund	\$20,686	\$22,254	\$22,284
	Totals, State Operations	\$20,686	\$22,254	\$22,284
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
9730	Technology Services Revolving Fund	-\$20,686	-\$22,254	-\$22,284
	Totals, State Operations	-\$20,686	-\$22,254	-\$22,284
	TOTALS, EXPENDITURES			
	State Operations	372,028	460,120	440,129
	Totals, Expenditures	\$372,028	\$460,120	\$440,129

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
PERSONAL SERVICES						
Baseline Positions	868.7	877.7	877.7	\$85,229	\$85,229	\$85,229
Budget Position Transparency	-	-19.7	-19.7	-	-4,294	-2,940
Other Adjustments	14.5	-	7.0	1,347	3,370	4,776
Net Totals, Salaries and Wages	883.2	858.0	865.0	\$86,576	\$84,305	\$87,065
Staff Benefits	-	-	-	43,190	48,188	49,123
Totals, Personal Services	883.2	858.0	865.0	\$129,766	\$132,493	\$136,188
OPERATING EXPENSES AND EQUIPMENT				\$242,262	\$327,627	\$303,941
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$372,028	\$460,120	\$440,129

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,919	\$4,920	\$7,100
Allocation for Employee Compensation	-	94	-
Allocation for Other Post-Employment Benefits	-	25	-
Allocation for Staff Benefits	-	38	-
Budget Position Transparency	-	-52	-
Expenditure by Category Redistribution	-	52	-
Section 3.60 Pension Contribution Adjustment	-	45	-
Cradle-to-Career Data System Workgroup Transfer, per Education Code Section (10859(b)(2)(A))	-	100	-
TOTALS, EXPENDITURES	\$4,919	\$5,222	\$7,100
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$10	\$10
TOTALS, EXPENDITURES	-	\$10	\$10
9730 Technology Services Revolving Fund			

* 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	2018-19*	2019-20*	2020-21*
APPROPRIATIONS			
001 Budget Act appropriation	\$360,387	\$390,308	\$426,139
2019-20 Provision 1	-	50,700	-
Allocation for Employee Compensation	-	3,111	-
Allocation for Other Post-Employment Benefits	-	974	-
Allocation for Staff Benefits	-	1,449	-
Budget Position Transparency	-	-4,202	-
Expenditure by Category Redistribution	-	4,202	-
Section 3.60 Pension Contribution Adjustment	-	1,482	-
003 Budget Act appropriation	3,009	2,997	3,010
Totals Available	\$363,396	\$451,021	\$429,149
TOTALS, EXPENDITURES	\$363,396	\$451,021	\$429,149
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,713	\$3,714	\$3,870
Allocation for Employee Compensation	-	71	-
Allocation for Other Post-Employment Benefits	-	19	-
Allocation for Staff Benefits	-	29	-
Budget Position Transparency	-	-40	-
Expenditure by Category Redistribution	-	40	-
Section 3.60 Pension Contribution Adjustment	-	34	-
TOTALS, EXPENDITURES	\$3,713	\$3,867	\$3,870
Total Expenditures, All Funds, (State Operations)	\$372,028	\$460,120	\$440,129

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	868.7	877.7	877.7	\$85,229	\$85,229	\$85,229
Budget Position Transparency	-	-19.7	-19.7	-	-4,294	-2,940
Salary and Other Adjustments	14.5	-	-	1,347	3,370	3,364
Workload and Administrative Adjustments						
California Cybersecurity Integration Center						
Info Tech Spec III	-	-	-	-	-	684
California Department of Technology Workload Increase						
	-	-	-	-	-	-
Info Tech Mgr II	-	-	1.0	-	-	123
Info Tech Spec II	-	-	2.0	-	-	197
Info Tech Spec III	-	-	1.0	-	-	109
	-	-	-	-	-	-
Statewide Technology Procurement Level of Service						
Info Tech Mgr I	-	-	3.0	-	-	299
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	7.0	\$-	\$-	\$1,412
Totals, Adjustments	14.5	-19.7	-12.7	\$1,347	\$-924	\$1,836
TOTALS, SALARIES AND WAGES	883.2	858.0	865.0	\$86,576	\$84,305	\$87,065

* 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		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6270010 Merit Oversight	22.7	25.3	25.3	\$4,098	\$4,886	\$4,886
6270019 Appeals	40.1	36.4	36.4	8,460	8,910	8,872
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	62.8	61.7	61.7	\$12,558	\$13,796	\$13,758
FUNDING						
			2018-19*	2019-20*	2020-21*	
0001 General Fund			\$1,602	\$2,563	\$2,591	
0995 Reimbursements			9,746	9,295	9,201	
9740 Central Service Cost Recovery Fund			1,210	1,938	1,966	
TOTALS, EXPENDITURES, ALL FUNDS			\$12,558	\$13,796	\$13,758	

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	\$9	\$61	-	\$15	\$55	-
• Expenditure by Category Redistribution	-	487	-	-	362	-
• Salary Adjustments	35	250	-	51	184	-
• Benefit Adjustments	14	90	-	25	91	-
• Retirement Rate Adjustments	17	107	-	17	107	-
• Budget Position Transparency	-	-487	-1.9	-	-362	-1.9
• Miscellaneous Baseline Adjustments	-	-	-	-5	5	-
Totals, Other Workload Budget Adjustments	\$75	\$508	-1.9	\$103	\$442	-1.9
Totals, Workload Budget Adjustments	\$75	\$508	-1.9	\$103	\$442	-1.9
Totals, Budget Adjustments	\$75	\$508	-1.9	\$103	\$442	-1.9

PROGRAM DESCRIPTIONS

6270 - MERIT OVERSIGHT

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

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

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

		2018-19*	2019-20*	2020-21*
	PROGRAM REQUIREMENTS			
6270	MERIT SYSTEM ADMINISTRATION			
	State Operations:			
0001	General Fund	\$1,602	\$2,563	\$2,591
0995	Reimbursements	9,746	9,295	9,201
9740	Central Service Cost Recovery Fund	1,210	1,938	1,966
	Totals, State Operations	\$12,558	\$13,796	\$13,758
	SUBPROGRAM REQUIREMENTS			
6270010	Merit Oversight			
	State Operations:			
0001	General Fund	\$1,602	\$2,563	\$2,591
0995	Reimbursements	1,286	385	329
9740	Central Service Cost Recovery Fund	1,210	1,938	1,966
	Totals, State Operations	\$4,098	\$4,886	\$4,886
	SUBPROGRAM REQUIREMENTS			
6270019	Appeals			
	State Operations:			
0995	Reimbursements	8,460	8,910	8,872
	Totals, State Operations	\$8,460	\$8,910	\$8,872
	TOTALS, EXPENDITURES			
	State Operations	12,558	13,796	13,758
	Totals, Expenditures	\$12,558	\$13,796	\$13,758

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
PERSONAL SERVICES						
Baseline Positions	63.6	63.6	63.6	\$6,588	\$6,588	\$6,588
Budget Position Transparency	-	-1.9	-1.9	-	-487	-362
Other Adjustments	-0.8	-	-	113	375	351
Net Totals, Salaries and Wages	62.8	61.7	61.7	\$6,701	\$6,476	\$6,577
Staff Benefits	-	-	-	3,462	4,190	4,051
Totals, Personal Services	62.8	61.7	61.7	\$10,163	\$10,666	\$10,628
OPERATING EXPENSES AND EQUIPMENT				\$2,395	\$3,130	\$3,130
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$12,558	\$13,796	\$13,758

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,602	\$2,488	\$2,591
Allocation for Employee Compensation	-	35	-

* 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	2018-19*	2019-20*	2020-21*
Allocation for Other Post-Employment Benefits	-	9	-
Allocation for Staff Benefits	-	14	-
Section 3.60 Pension Contribution Adjustment	-	17	-
Totals Available	\$1,602	\$2,563	\$2,591
TOTALS, EXPENDITURES	\$1,602	\$2,563	\$2,591
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,746	\$9,295	\$9,201
TOTALS, EXPENDITURES	\$9,746	\$9,295	\$9,201
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,210	\$1,880	\$1,966
Allocation for Employee Compensation	-	28	-
Allocation for Other Post-Employment Benefits	-	7	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	12	-
Totals Available	\$1,210	\$1,938	\$1,966
TOTALS, EXPENDITURES	\$1,210	\$1,938	\$1,966
Total Expenditures, All Funds, (State Operations)	\$12,558	\$13,796	\$13,758

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	63.6	63.6	63.6	\$6,588	\$6,588	\$6,588
Budget Position Transparency	-	-1.9	-1.9	-	-487	-362
Salary and Other Adjustments	-0.8	-	-	113	375	351
Totals, Adjustments	-0.8	-1.9	-1.9	\$113	\$-112	\$-11
TOTALS, SALARIES AND WAGES	62.8	61.7	61.7	\$6,701	\$6,476	\$6,577

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		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6275025 County Assessment Standards Program	4.8	4.6	5.3	\$2,321	\$2,909	\$2,879
6275050 State-Assessed Property Program	3.3	2.4	2.8	2,905	4,841	4,806
6275075 Timber Tax Program	11.0	10.5	9.5	1,156	2,320	2,363
6275100 Sales and Use Tax Program	3,312.1	3,100.1	3,062.8	510,648	555,026	527,562
6275125 Hazardous Substances Tax Program	39.6	37.6	37.4	4,175	6,123	6,086
6275150 Alcoholic Beverage Tax Program	18.9	17.3	17.0	3,569	3,349	3,320

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

7600 California Department of Tax and Fee Administration - Continued

		Positions			Expenditures		
		2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6275175	Tire Recycling Fee Program	15.3	14.4	14.3	1,880	2,198	2,185
6275200	Cigarette and Tobacco Products Tax Program	128.0	119.3	114.8	20,976	37,179	30,852
6275225	Cigarette and Tobacco Products Licensing Program	65.7	61.3	60.9	9,893	11,544	11,502
6275250	Transportation Fund Tax Program	140.1	128.9	133.3	30,505	31,830	33,736
6275275	Occupational Lead Poisoning Prevention Fee Program	7.0	6.6	6.5	930	984	980
6275300	Integrated Waste Management Program	4.3	4.1	4.1	457	621	620
6275325	Underground Storage Tank Fee Program	24.9	23.3	23.1	4,078	4,412	4,369
6275350	Oil Spill Prevention Program	1.3	1.2	1.2	247	355	353
6275375	Energy Resources Surcharge Program	2.0	1.9	1.9	312	357	351
6275400	Annual Water Rights Fee Program	4.1	3.8	3.8	539	566	563
6275425	Childhood Lead Poisoning Prevention Fee Program	4.3	4.2	4.2	247	579	579
6275450	Marine Invasive Species Program	3.3	3.1	3.1	401	563	564
6275500	Emergency Telephone Users Surcharge Program	11.1	10.6	10.4	943	1,735	1,719
6275525	E-Waste Recycling Fee Program	30.5	29.3	29.4	3,054	5,354	5,379
6275550	Lumber Fee Program	12.3	12.3	12.1	570	1,296	1,301
6275575	Insurance Tax Program	1.8	1.7	1.7	248	371	1,005
6275600	Natural Gas Surcharge Program	3.8	3.5	3.4	807	1,134	1,058
6275625	Appeals from Other Governmental Programs	-	-	-	71	-	-
6275650	Prepaid Mobile Telephony Program	15.8	5.9	3.9	1,045	1,103	688
6275700	Lead-Acid Battery Cleanup Fee Program	8.4	9.1	9.0	1,447	1,529	2,209
6275725	Cannabis Taxes Program	15.8	28.6	38.2	2,282	7,679	12,864
6275750	Electronic Cigarette Products Tax Program	-	-	10.5	-	-	13,465
9900100	Administration	373.9	372.9	372.9	65,848	65,925	66,564
9900200	Administration - Distributed	-	-	-	-65,848	-65,508	-66,147
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		4,263.4	4,018.5	3,997.5	\$605,706	\$686,374	\$673,775
FUNDING					2018-19*	2019-20*	2020-21*
0001	General Fund				\$321,416	\$358,848	\$331,717
0004	Breast Cancer Fund				409	622	624
0022	State Emergency Telephone Number Account				943	1,735	1,719
0061	Motor Vehicle Fuel Account, Transportation Tax Fund				30,468	31,587	33,474
0070	Occupational Lead Poisoning Prevention Account				930	984	980
0080	Childhood Lead Poisoning Prevention Fund				247	579	579
0230	Cigarette and Tobacco Products Surtax Fund				5,077	7,678	7,689
0320	Oil Spill Prevention and Administration Fund				247	355	353
0387	Integrated Waste Management Account, Integrated Waste Management Fund				457	621	620
0439	Underground Storage Tank Cleanup Fund				4,078	4,412	4,369
0465	Energy Resources Programs Account				312	357	351
0623	California Children and Families First Trust Fund				8,706	13,089	13,122
0890	Federal Trust Fund				37	243	262
0965	Timber Tax Fund				1,156	2,320	2,363
0995	Reimbursements				207,948	221,359	221,280
3015	Gas Consumption Surcharge Fund				807	1,134	1,058
3058	Water Rights Fund				539	566	563
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management				3,054	5,354	5,379

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7600 California Department of Tax and Fee Administration - Continued

FUNDING		2018-19*	2019-20*	2020-21*
Fund				
3067	Cigarette and Tobacco Products Compliance Fund	9,893	11,544	11,502
3212	Timber Regulation and Forest Restoration Fund	570	1,296	1,301
3251	Prepaid Mobile Telephony Services Surcharge Fund	648	-	-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	397	1,103	688
3301	Lead-Acid Battery Cleanup Fund	1,447	1,529	2,209
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	521	1,421	1,153
3314	California Cannabis Tax Fund	2,282	-	-
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,117	10,197	4,095
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	7,441	12,860
3366	Electronic Cigarette Products Tax Fund	-	-	13,465
TOTALS, EXPENDITURES, ALL FUNDS		\$605,706	\$686,374	\$673,775

† Fiscal year 2018-19 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2018-19 ending fund balance will be reflected as a prior year adjustment in the 2021-22 Governor's Budget publication.

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

6275125-Hazardous Substances Tax Program:

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

6275150-Alcoholic Beverage Tax Program:

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

6275175-Tire Recycling Fee Program:

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

6275200-Cigarette and Tobacco Products Tax Program:

Federal laws relating to collection of state cigarette tax: 15 U.S.C.A., Chapter 10A, sections 375-378 and 18 U.S.C.A., Chapter

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7600 California Department of Tax and Fee Administration - Continued

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, 30482, and pending legislation.

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 43001-43651; Health and Safety Code sections 105185-105197.

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 25280-25299.99.3.

6275350-Oil Spill Prevention Program:

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

6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code sections 40001-40216.

6275400-Annual Water Rights Fee Program:

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

6275425-Childhood Lead Poisoning Prevention Fee Program:

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

6275450-Marine Invasive Species Fee Program:

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

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code sections 41001-41176.

6275525-E-Waste Recycling Fee Program:

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

6275550-Lumber Fee Program:

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

6275575-Insurance Tax Program:

Constitution Article XIII, section 28, Revenue and Taxation Code sections 12001-13170, and Insurance Code sections

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7600 California Department of Tax and Fee Administration - Continued

685-685.5, 995.5, 1530, 1531, 1774, 1760-1780, 12976, and 12976.5.

6275600-Natural Gas Surcharge Program:

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

6275650-Prepaid Mobile Telephony Services Surcharge Program:

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

6275675-Regional Railroad Accident Preparedness and Immediate Response Program:

Government Code sections 8574.30-8574.48, and Revenue and Taxation Code sections 55001-55381.

6275700-Lead Acid Battery Recycling Fee Program:

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

6275725-Cannabis Taxes Program:

Business and Professions Code sections 26000-26211, Revenue and Taxation Code sections 34010-34021.5 and 55001-55381.

MAJOR PROGRAM CHANGES

- Centralized Revenue Opportunity System Project Implementation- The Budget includes \$10.6 million General Fund and \$13.9 million special fund to complete implementation of the of CDTFA's major information technology system replacement project. In addition, the Budget includes funds to incorporate the cannabis tax and the lead acid battery fee, which were not part of the original Project's scope of work. The Budget also reflects a reduction of 19 positions to match the project's changing needs.
- Cannabis Taxes Program 2020-21- The Budget includes \$7.8 million special fund to provide 38.5 positions for the collection of cultivation and excise cannabis taxes, and for the provision of additional oversight and tax enforcement activities.
- International Fuel Tax Agreement Workload Augmentation- The Budget includes \$1.4 million special fund for new positions, and to reclassify existing positions, to ensure the State's compliance with the International Fuel Tax Agreement.
- California Health Care, Research and Prevention, Tobacco Tax Program- The Budget includes \$2.3 million special fund for the continuation of 23.5 limited term positions. These resources will allow the CDTFA to ensure tax compliance with the increase in cigarette excise tax imposed by Proposition 56 in 2017.
- Local Prepaid Mobile Telephony Services Sunset Exemption- The Budget includes \$513,000 special fund for 3.2 positions to administer a one-year extension of the local government portion of the prepaid Mobile Telephony Services Tax Program. The local government surcharge was set to expire on December 31, 2019, but was legislatively extended to December 31, 2020.

DETAILED BUDGET ADJUSTMENTS

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Centralized Revenue Opportunity System (CROS) Project Implementation Phase - FY 2020-21	\$-	\$-	-	\$10,557	\$13,966	-19.0
• Tax and Fee Program Changes and Technical Adjustment	-	-	-	3,631	6,369	-
• E-Cigarette Tax Program Establishment	-	-	-	-	9,865	10.5

* 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

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• International Fuel Tax Agreement Workload Augmentation	-	-	-	-	1,376	7.0
• Local Prepaid MTS Sunset Extension (SB 344)	-	-	-	-	513	3.2
• Cannabis Taxes Program	-	-	-	-666	7,766	29.8
• California Health Care, Research and Prevention Tobacco Tax Act of 2016 (Proposition 56)	-	-	-	-1,395	2,303	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$12,127	\$42,158	31.5
Other Workload Budget Adjustments						
• Expenditure by Category Redistribution	2,632	5,293	-	4,043	8,233	-
• Other Post-Employment Benefit Adjustments	2,082	1,652	-	2,066	1,642	-
• Salary Adjustments	8,156	6,471	-	6,417	5,092	-
• Benefit Adjustments	3,216	2,552	-	3,488	2,768	-
• Retirement Rate Adjustments	3,107	2,468	-	3,107	2,468	-
• Budget Position Transparency	-4,421	-3,504	-239.2	-6,812	-5,464	-269.7
• Miscellaneous Baseline Adjustments	-	-424	-	-25,414	20	-7.0
Totals, Other Workload Budget Adjustments	\$14,772	\$14,508	-239.2	\$-13,105	\$14,759	-276.7
Totals, Workload Budget Adjustments	\$14,772	\$14,508	-239.2	\$-978	\$56,917	-245.2
Totals, Budget Adjustments	\$14,772	\$14,508	-239.2	\$-978	\$56,917	-245.2

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

	2017-18*	2018-19*	2019-20*	2020-21*
REVENUES:				
Beginning Balance		\$84,848	\$210,773	\$296,890
Cannabis Tax	84,848	298,957	443,169	434,557
General Fund Loan Repayment		-120,000	-59,300	-
Total Revenues	\$84,848	\$263,805	\$594,642	\$731,447
Allocation 1: Regulatory and Administrative				
Bureau of Cannabis Control (Equity Program)		-	15,590	15,537
Department of Fish and Wildlife		9,189	9,577	8,507
Department of Pesticide Regulation		2,282	2,282	3,487
State Water Resources Control Board		7,577	14,375	10,906
Employment Development Department		3,707	2,531	3,633
Department of Tax and Fee Administration		4,837	7,441	12,860
Department of Finance		440	-	-
Statewide General Administration		-	182	2,897
Total Allocation 1	-	\$28,032	\$51,978	\$57,827
Allocation 2: Specified Allocations for Research and Other Programs				
Public university / University in California		10,000	10,000	10,000
California Highway Patrol		3,000	3,000	3,000
Governor's Office of Business and Economic Development		10,000	20,000	30,000
University of San Diego Center for Medicinal Cannabis Research		2,000	2,000	2,000
Total Allocation 2	-	\$25,000	\$35,000	\$45,000
Allocation 3: Percentage of Remaining Revenue Collection				
Youth Education Prevention, Early Intervention and Treatment Account		-	126,464	178,134
Environmental Restoration and Protection Account		-	42,155	59,378
State and Local Government Law Enforcement Account		-	42,155	59,378
Total Allocation 3	-	-	\$210,774	\$296,890
Based on prior year actual tax collection				
Total Expenditures	-	\$53,032	\$297,752	\$399,717
Balance of Tax Receipts	\$84,848	\$210,773	\$296,890	\$331,730

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

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

6275050 - STATE-ASSESSED PROPERTY PROGRAM

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

6275075 - TIMBER TAX PROGRAM

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

6275100 - SALES AND USE TAX PROGRAM

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

6275125 - HAZARDOUS SUBSTANCES TAX PROGRAM

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

6275150 - ALCOHOLIC BEVERAGE TAX PROGRAM

This program provides revenue for the Alcohol Beverage Control Fund. The CDTFA collects the excise tax imposed on the sale, distribution, or importation of alcoholic beverages in California. The BOE contracts with the CDTFA to administer 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, Electronic Cigarette Products Tax Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that all cigarette, electronic cigarette, and tobacco products tax revenues are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting errors in reporting, and promptly collecting amounts determined to be due and economically recoverable.

6275225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

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

6275250 - TRANSPORTATION FUND TAX PROGRAM

*** 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 to the Department of Fish and Wildlife, which is deposited into the Oil Spill Prevention and Administration Fund. Fees are collected on crude oil and petroleum products received in California refineries and marine terminals. The prevention and administration fees provide funding to implement oil spill prevention programs to implement, install, and maintain emergency programs, equipment, and facilities to respond to, contain, and cleanup oil spills, and to fund the Oiled Wildlife Care Network.

6275375 - ENERGY RESOURCES SURCHARGE PROGRAM

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

6275400 - ANNUAL WATER RIGHTS FEE PROGRAM

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

6275425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

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

6275450 - MARINE INVASIVE SPECIES PROGRAM

This program provides revenue for the Marine Invasive Species Control Fund and was previously referred to as the Ballast Water Management Program. The fees provide funding to the California State Lands Commission (SLC) Marine Invasive Species Program established to prevent or minimize the introduction and spread of non-indigenous aquatic species into

7600 California Department of Tax and Fee Administration - Continued

California waters. Owners or operators of qualifying vessels carrying, or capable of carrying, ballast water arriving in a California port from outside California are subject to the fee for each voyage. The CDTFA administers the program in partnership with the SLC.

6275500 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

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

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.

6275675 - REGIONAL RAILROAD ACCIDENT PREPAREDNESS AND IMMEDIATE RESPONSE PROGRAM

This program would provide revenue to the Governor's Office of Emergency Services, to prepare for and provide immediate onsite response related to a large-scale release of hazardous materials from a rail car or a railroad accident involving a rail car. The revenues are to be deposited into the Regional Railroad Accident Preparedness and Immediate Response Fund. Fees are to be collected from owners of the top 25 most hazardous material commodities transported by rail car within California. The fee would provide funding to pay for the planning, developing, support, and maintenance of various aspects of regional, state, and local emergency response programs, teams, specialized equipment, supplies, and training to prepare for such an occurrence. This program has not started due to litigation.

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 and consumers are subject to the fees. The CDTFA administers the program in partnership with the California Department of Toxic Substances Control.

6275725 - CANNABIS TAXES PROGRAM

7600 California Department of Tax and Fee Administration - Continued

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

9900 - ADMINISTRATION

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>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
	PROGRAM REQUIREMENTS			
6275	ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION			
	State Operations:			
0001	General Fund	\$321,416	\$358,848	\$331,717
0004	Breast Cancer Fund	409	622	624
0022	State Emergency Telephone Number Account	943	1,735	1,719
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	30,468	31,587	33,474
0070	Occupational Lead Poisoning Prevention Account	930	984	980
0080	Childhood Lead Poisoning Prevention Fund	247	579	579
0230	Cigarette and Tobacco Products Surtax Fund	5,077	7,678	7,689
0320	Oil Spill Prevention and Administration Fund	247	355	353
0387	Integrated Waste Management Account, Integrated Waste Management Fund	457	621	620
0439	Underground Storage Tank Cleanup Fund	4,078	4,412	4,369
0465	Energy Resources Programs Account	312	357	351
0623	California Children and Families First Trust Fund	8,706	13,089	13,122
0890	Federal Trust Fund	37	243	262
0965	Timber Tax Fund	1,156	2,320	2,363
0995	Reimbursements	207,948	220,942	220,863
3015	Gas Consumption Surcharge Fund	807	1,134	1,058
3058	Water Rights Fund	539	566	563
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	3,054	5,354	5,379
3067	Cigarette and Tobacco Products Compliance Fund	9,893	11,544	11,502
3212	Timber Regulation and Forest Restoration Fund	570	1,296	1,301
3251	Prepaid Mobile Telephony Services Surcharge Fund	648	-	-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	397	1,103	688
3301	Lead-Acid Battery Cleanup Fund	1,447	1,529	2,209
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	521	1,421	1,153
3314	California Cannabis Tax Fund	2,282	-	-
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,117	10,197	4,095
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	7,441	12,860
3366	Electronic Cigarette Products Tax Fund	-	-	13,465

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		<u>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
	Totals, State Operations	\$605,706	\$685,957	\$673,358
	SUBPROGRAM REQUIREMENTS			
6275025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$2,321	\$2,909	\$2,879
	Totals, State Operations	\$2,321	\$2,909	\$2,879
	SUBPROGRAM REQUIREMENTS			
6275050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$2,905	\$4,841	\$4,806
	Totals, State Operations	\$2,905	\$4,841	\$4,806
	SUBPROGRAM REQUIREMENTS			
6275075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	\$1,156	\$2,320	\$2,363
	Totals, State Operations	\$1,156	\$2,320	\$2,363
	SUBPROGRAM REQUIREMENTS			
6275100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$309,156	\$343,206	\$315,538
0995	Reimbursements	201,492	211,820	212,024
	Totals, State Operations	\$510,648	\$555,026	\$527,562
	SUBPROGRAM REQUIREMENTS			
6275125	Hazardous Substances Tax Program			
	State Operations:			
0995	Reimbursements	4,175	6,123	6,086
	Totals, State Operations	\$4,175	\$6,123	\$6,086
	SUBPROGRAM REQUIREMENTS			
6275150	Alcoholic Beverage Tax Program			
	State Operations:			
0001	General Fund	\$3,569	\$3,349	\$3,320
	Totals, State Operations	\$3,569	\$3,349	\$3,320
	SUBPROGRAM REQUIREMENTS			
6275175	Tire Recycling Fee Program			
	State Operations:			
0995	Reimbursements	1,880	2,198	2,185
	Totals, State Operations	\$1,880	\$2,198	\$2,185
	SUBPROGRAM REQUIREMENTS			
6275200	Cigarette and Tobacco Products Tax Program			
	State Operations:			
0001	General Fund	\$3,146	\$4,172	\$4,169
0004	Breast Cancer Fund	409	622	624
0230	Cigarette and Tobacco Products Surtax Fund	5,077	7,678	7,689
0623	California Children and Families First Trust Fund	8,706	13,089	13,122
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	521	1,421	1,153
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,117	10,197	4,095
	Totals, State Operations	\$20,976	\$37,179	\$30,852
	SUBPROGRAM REQUIREMENTS			
6275225	Cigarette and Tobacco Products Licensing Program			

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7600 California Department of Tax and Fee Administration - Continued

		<u>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
	State Operations:			
3067	Cigarette and Tobacco Products Compliance Fund	9,893	11,544	11,502
	Totals, State Operations	\$9,893	\$11,544	\$11,502
	SUBPROGRAM REQUIREMENTS			
6275250	Transportation Fund Tax Program			
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$30,468	\$31,587	\$33,474
0890	Federal Trust Fund	37	243	262
	Totals, State Operations	\$30,505	\$31,830	\$33,736
	SUBPROGRAM REQUIREMENTS			
6275275	Occupational Lead Poisoning Prevention Fee Program			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	\$930	\$984	\$980
	Totals, State Operations	\$930	\$984	\$980
	SUBPROGRAM REQUIREMENTS			
6275300	Integrated Waste Management Program			
	State Operations:			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$457	\$621	\$620
	Totals, State Operations	\$457	\$621	\$620
	SUBPROGRAM REQUIREMENTS			
6275325	Underground Storage Tank Fee Program			
	State Operations:			
0439	Underground Storage Tank Cleanup Fund	\$4,078	\$4,412	\$4,369
	Totals, State Operations	\$4,078	\$4,412	\$4,369
	SUBPROGRAM REQUIREMENTS			
6275350	Oil Spill Prevention Program			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	\$247	\$355	\$353
	Totals, State Operations	\$247	\$355	\$353
	SUBPROGRAM REQUIREMENTS			
6275375	Energy Resources Surcharge Program			
	State Operations:			
0465	Energy Resources Programs Account	\$312	\$357	\$351
	Totals, State Operations	\$312	\$357	\$351
	SUBPROGRAM REQUIREMENTS			
6275400	Annual Water Rights Fee Program			
	State Operations:			
3058	Water Rights Fund	\$539	\$566	\$563
	Totals, State Operations	\$539	\$566	\$563
	SUBPROGRAM REQUIREMENTS			
6275425	Childhood Lead Poisoning Prevention Fee Program			
	State Operations:			
0080	Childhood Lead Poisoning Prevention Fund	\$247	\$579	\$579
	Totals, State Operations	\$247	\$579	\$579
	SUBPROGRAM REQUIREMENTS			
6275450	Marine Invasive Species Program			
	State Operations:			
0995	Reimbursements	401	563	564
	Totals, State Operations	\$401	\$563	\$564
	SUBPROGRAM REQUIREMENTS			

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		<u>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
6275500	Emergency Telephone Users Surcharge Program			
	State Operations:			
0022	State Emergency Telephone Number Account	\$943	\$1,735	\$1,719
	Totals, State Operations	\$943	\$1,735	\$1,719
	SUBPROGRAM REQUIREMENTS			
6275525	E-Waste Recycling Fee Program			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$3,054	\$5,354	\$5,379
	Totals, State Operations	\$3,054	\$5,354	\$5,379
	SUBPROGRAM REQUIREMENTS			
6275550	Lumber Fee Program			
	State Operations:			
3212	Timber Regulation and Forest Restoration Fund	\$570	\$1,296	\$1,301
	Totals, State Operations	\$570	\$1,296	\$1,301
	SUBPROGRAM REQUIREMENTS			
6275575	Insurance Tax Program			
	State Operations:			
0001	General Fund	\$248	\$371	\$1,005
	Totals, State Operations	\$248	\$371	\$1,005
	SUBPROGRAM REQUIREMENTS			
6275600	Natural Gas Surcharge Program			
	State Operations:			
3015	Gas Consumption Surcharge Fund	807	1,134	1,058
	Totals, State Operations	\$807	\$1,134	\$1,058
	SUBPROGRAM REQUIREMENTS			
6275625	Appeals from Other Governmental Programs			
	State Operations:			
0001	General Fund	\$71	\$-	\$-
	Totals, State Operations	\$71	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6275650	Prepaid Mobile Telephony Program			
	State Operations:			
3251	Prepaid Mobile Telephony Services Surcharge Fund	\$648	\$ -	\$-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	397	1,103	688
	Totals, State Operations	\$1,045	\$1,103	\$688
	SUBPROGRAM REQUIREMENTS			
6275700	Lead-Acid Battery Cleanup Fee Program			
	State Operations:			
3301	Lead-Acid Battery Cleanup Fund	\$1,447	\$1,529	\$2,209
	Totals, State Operations	\$1,447	\$1,529	\$2,209
	SUBPROGRAM REQUIREMENTS			
6275725	Cannabis Taxes Program			
	State Operations:			
0995	Reimbursements	-	238	4
3314	California Cannabis Tax Fund	2,282	-	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	7,441	12,860
	Totals, State Operations	\$2,282	\$7,679	\$12,864
	SUBPROGRAM REQUIREMENTS			
6275750	Electronic Cigarette Products Tax Program			

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7600 California Department of Tax and Fee Administration - Continued

		<u>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
	State Operations:			
3366	Electronic Cigarette Products Tax Fund	\$-	\$ -	\$13,465
	Totals, State Operations	<u>\$-</u>	<u>\$-</u>	<u>\$13,465</u>
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0995	Reimbursements	-	417	417
	Totals, State Operations	<u>\$-</u>	<u>\$417</u>	<u>\$417</u>
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$65,848	\$65,508	\$65,508
0995	Reimbursements	-	417	417
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	-	376
3366	Electronic Cigarette Products Tax Fund	-	-	263
	Totals, State Operations	<u>\$65,848</u>	<u>\$65,925</u>	<u>\$66,564</u>
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$65,848	-\$65,508	-\$65,508
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	-	-376
3366	Electronic Cigarette Products Tax Fund	-	-	-263
	Totals, State Operations	<u>-\$65,848</u>	<u>-\$65,508</u>	<u>-\$66,147</u>
	TOTALS, EXPENDITURES			
	State Operations	605,706	686,374	673,775
	Totals, Expenditures	<u>\$605,706</u>	<u>\$686,374</u>	<u>\$673,775</u>

† Fiscal year 2018-19 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2018-19 ending fund balance will be reflected as a prior year adjustment in the 2021-22 Governor's Budget publication.

EXPENDITURES BY CATEGORY †

1 State Operations	<u>Positions</u>			<u>Expenditures</u>		
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
PERSONAL SERVICES						
Baseline Positions	4,263.4	4,257.7	4,242.7	\$321,534	\$320,024	\$313,613
Budget Position Transparency	-	-239.2	-269.7	-	-7,925	-12,276
Other Adjustments	-	-	24.5	24,059	14,627	-7,624
Net Totals, Salaries and Wages	<u>4,263.4</u>	<u>4,018.5</u>	<u>3,997.5</u>	<u>\$345,593</u>	<u>\$326,726</u>	<u>\$293,713</u>
Staff Benefits	-	-	-	158,566	200,191	205,536
Totals, Personal Services	<u>4,263.4</u>	<u>4,018.5</u>	<u>3,997.5</u>	<u>\$504,159</u>	<u>\$526,917</u>	<u>\$499,249</u>
OPERATING EXPENSES AND EQUIPMENT				\$101,547	\$159,457	\$174,525
SPECIAL ITEMS OF EXPENSES				-	-	1
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				<u>\$605,706</u>	<u>\$686,374</u>	<u>\$673,775</u>

* 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

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DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$321,416	\$344,076	\$328,086
Allocation for Employee Compensation	-	8,156	-
Allocation for Other Post-Employment Benefits	-	2,082	-
Allocation for Staff Benefits	-	3,216	-
Budget Position Transparency	-	-4,421	-
Expenditure by Category Redistribution	-	2,632	-
Section 3.60 Pension Contribution Adjustment	-	3,107	-
Prior Year Balances Available:			
Item 7600-001-0001, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	3,631
Totals Available	\$321,416	\$358,848	\$331,717
TOTALS, EXPENDITURES	\$321,416	\$358,848	\$331,717
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$409	\$607	\$622
Allocation for Employee Compensation	-	7	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-
Budget Position Transparency	-	-4	-
Expenditure by Category Redistribution	-	4	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Prior Year Balances Available:			
Item 7600-001-0004, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	2
Totals Available	\$409	\$622	\$624
TOTALS, EXPENDITURES	\$409	\$622	\$624
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$943	\$1,686	\$1,712
Allocation for Employee Compensation	-	24	-
Allocation for Other Post-Employment Benefits	-	6	-
Allocation for Staff Benefits	-	10	-
Budget Position Transparency	-	-13	-
Expenditure by Category Redistribution	-	13	-
Section 3.60 Pension Contribution Adjustment	-	9	-
Prior Year Balances Available:			
Item 7600-001-0022, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	7
Totals Available	\$943	\$1,735	\$1,719
TOTALS, EXPENDITURES	\$943	\$1,735	\$1,719
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
001 Budget Act appropriation	\$30,468	\$30,208	\$32,922
Allocation for Employee Compensation	-	679	-
Allocation for Other Post-Employment Benefits	-	173	-
Allocation for Staff Benefits	-	268	-
Budget Position Transparency	-	-368	-
Expenditure by Category Redistribution	-	368	-
Section 3.60 Pension Contribution Adjustment	-	259	-
Prior Year Balances Available:			
Item 7600-001-0061, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	552
Totals Available	\$30,468	\$31,587	\$33,474
TOTALS, EXPENDITURES	\$30,468	\$31,587	\$33,474
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$930	\$931	\$980
Allocation for Employee Compensation	-	26	-
Allocation for Other Post-Employment Benefits	-	7	-
Allocation for Staff Benefits	-	10	-
Budget Position Transparency	-	-14	-
Expenditure by Category Redistribution	-	14	-
Section 3.60 Pension Contribution Adjustment	-	10	-
TOTALS, EXPENDITURES	\$930	\$984	\$980
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$247	\$566	\$577
Allocation for Employee Compensation	-	6	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-
Budget Position Transparency	-	-3	-
Expenditure by Category Redistribution	-	3	-
Section 3.60 Pension Contribution Adjustment	-	2	-
Prior Year Balances Available:			
Item 7600-001-0080, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	2
Totals Available	\$247	\$579	\$579
TOTALS, EXPENDITURES	\$247	\$579	\$579
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,077	\$7,496	\$7,666
Allocation for Employee Compensation	-	90	-
Allocation for Other Post-Employment Benefits	-	23	-
Allocation for Staff Benefits	-	35	-
Budget Position Transparency	-	-49	-
Expenditure by Category Redistribution	-	49	-
Section 3.60 Pension Contribution Adjustment	-	34	-
Prior Year Balances Available:			
Item 7600-001-0230, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	23
Totals Available	\$5,077	\$7,678	\$7,689
TOTALS, EXPENDITURES	\$5,077	\$7,678	\$7,689
0320 Oil Spill Prevention and Administration Fund			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
APPROPRIATIONS			
001 Budget Act appropriation	\$247	\$345	\$348
Allocation for Employee Compensation	-	5	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	2	-
Budget Position Transparency	-	-3	-
Expenditure by Category Redistribution	-	3	-
Section 3.60 Pension Contribution Adjustment	-	2	-
Prior Year Balances Available:			
Item 7600-001-0320, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	5
Totals Available	\$247	\$355	\$353
TOTALS, EXPENDITURES	\$247	\$355	\$353
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$457	\$599	\$615
Allocation for Employee Compensation	-	11	-
Allocation for Other Post-Employment Benefits	-	3	-
Allocation for Staff Benefits	-	4	-
Budget Position Transparency	-	-6	-
Expenditure by Category Redistribution	-	6	-
Section 3.60 Pension Contribution Adjustment	-	4	-
Prior Year Balances Available:			
Item 7600-001-0387, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	5
Totals Available	\$457	\$621	\$620
TOTALS, EXPENDITURES	\$457	\$621	\$620
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,078	\$4,199	\$4,346
Allocation for Employee Compensation	-	105	-
Allocation for Other Post-Employment Benefits	-	27	-
Allocation for Staff Benefits	-	41	-
Budget Position Transparency	-	-57	-
Expenditure by Category Redistribution	-	57	-
Section 3.60 Pension Contribution Adjustment	-	40	-
Prior Year Balances Available:			
Item 7600-001-0439, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	23
Totals Available	\$4,078	\$4,412	\$4,369
TOTALS, EXPENDITURES	\$4,078	\$4,412	\$4,369
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$312	\$342	\$344
Allocation for Employee Compensation	-	7	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-
Budget Position Transparency	-	-4	-
Expenditure by Category Redistribution	-	4	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Prior Year Balances Available:			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
Item 7600-001-0465, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	7
Totals Available	\$312	\$357	\$351
TOTALS, EXPENDITURES	\$312	\$357	\$351
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,706	\$12,776	\$13,076
Allocation for Employee Compensation	-	154	-
Allocation for Other Post-Employment Benefits	-	39	-
Allocation for Staff Benefits	-	61	-
Budget Position Transparency	-	-83	-
Expenditure by Category Redistribution	-	83	-
Section 3.60 Pension Contribution Adjustment	-	59	-
Prior Year Balances Available:			
Item 7600-001-0623, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	46
Totals Available	\$8,706	\$13,089	\$13,122
TOTALS, EXPENDITURES	\$8,706	\$13,089	\$13,122
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$37	\$243	\$262
Totals Available	\$37	\$243	\$262
TOTALS, EXPENDITURES	\$37	\$243	\$262
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,156	\$2,263	\$2,362
Allocation for Employee Compensation	-	28	-
Allocation for Other Post-Employment Benefits	-	7	-
Allocation for Staff Benefits	-	11	-
Budget Position Transparency	-	-15	-
Expenditure by Category Redistribution	-	15	-
Section 3.60 Pension Contribution Adjustment	-	11	-
Prior Year Balances Available:			
Item 7600-001-0965, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	1
Totals Available	\$1,156	\$2,320	\$2,363
TOTALS, EXPENDITURES	\$1,156	\$2,320	\$2,363
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$207,948	\$221,359	\$221,280
TOTALS, EXPENDITURES	\$207,948	\$221,359	\$221,280
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$807	\$1,105	\$1,028
Allocation for Employee Compensation	-	14	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	6	-
Budget Position Transparency	-	-8	-
Expenditure by Category Redistribution	-	8	-
Section 3.60 Pension Contribution Adjustment	-	5	-
Prior Year Balances Available:			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
Item 7600-001-3015, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	30
Totals Available	\$807	\$1,134	\$1,058
TOTALS, EXPENDITURES	\$807	\$1,134	\$1,058
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$539	\$528	\$561
Allocation for Employee Compensation	-	19	-
Allocation for Other Post-Employment Benefits	-	5	-
Allocation for Staff Benefits	-	7	-
Budget Position Transparency	-	-10	-
Expenditure by Category Redistribution	-	10	-
Section 3.60 Pension Contribution Adjustment	-	7	-
Prior Year Balances Available:			
Item 7600-001-3058, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	2
TOTALS, EXPENDITURES	\$539	\$566	\$563
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,054	\$5,194	\$5,373
Allocation for Employee Compensation	-	79	-
Allocation for Other Post-Employment Benefits	-	20	-
Allocation for Staff Benefits	-	31	-
Budget Position Transparency	-	-43	-
Expenditure by Category Redistribution	-	43	-
Section 3.60 Pension Contribution Adjustment	-	30	-
Prior Year Balances Available:			
Item 7600-001-3065, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	6
Totals Available	\$3,054	\$5,354	\$5,379
TOTALS, EXPENDITURES	\$3,054	\$5,354	\$5,379
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,893	\$11,002	\$11,501
Allocation for Employee Compensation	-	267	-
Allocation for Other Post-Employment Benefits	-	68	-
Allocation for Staff Benefits	-	105	-
Budget Position Transparency	-	-144	-
Expenditure by Category Redistribution	-	144	-
Section 3.60 Pension Contribution Adjustment	-	102	-
Prior Year Balances Available:			
Item 7600-001-3067, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	1
Totals Available	\$9,893	\$11,544	\$11,502
TOTALS, EXPENDITURES	\$9,893	\$11,544	\$11,502
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$570	\$1,271	\$1,297
Allocation for Employee Compensation	-	12	-
Allocation for Other Post-Employment Benefits	-	3	-

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
Allocation for Staff Benefits	-	5	-
Budget Position Transparency	-	-6	-
Expenditure by Category Redistribution	-	6	-
Section 3.60 Pension Contribution Adjustment	-	5	-
Prior Year Balances Available:			
Item 7600-001-3212, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	4
Totals Available	\$570	\$1,296	\$1,301
TOTALS, EXPENDITURES	\$570	\$1,296	\$1,301
3251 Prepaid Mobile Telephony Services Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$648	-	-
Totals Available	\$648	-	-
TOTALS, EXPENDITURES	\$648	-	-
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$397	\$1,065	\$683
Allocation for Employee Compensation	-	19	-
Allocation for Other Post-Employment Benefits	-	5	-
Allocation for Staff Benefits	-	7	-
Budget Position Transparency	-	-10	-
Expenditure by Category Redistribution	-	10	-
Section 3.60 Pension Contribution Adjustment	-	7	-
Prior Year Balances Available:			
Item 7600-001-3270, Budget Act of 2018 as reappropriated by Item 7600-490, Budget Act of 2020	-	-	5
Totals Available	\$397	\$1,103	\$688
TOTALS, EXPENDITURES	\$397	\$1,103	\$688
3301 Lead-Acid Battery Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,447	\$1,440	\$2,209
Allocation for Employee Compensation	-	44	-
Allocation for Other Post-Employment Benefits	-	11	-
Allocation for Staff Benefits	-	17	-
Budget Position Transparency	-	-24	-
Expenditure by Category Redistribution	-	24	-
Section 3.60 Pension Contribution Adjustment	-	17	-
TOTALS, EXPENDITURES	\$1,447	\$1,529	\$2,209
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	\$521	\$1,404	\$1,153
Allocation for Employee Compensation	-	7	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-
Budget Position Transparency	-	-4	-
Expenditure by Category Redistribution	-	4	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Revenue and Taxation Code section 30130.57(a), (b), and (f)	-	2	-
Totals Available	\$521	\$1,421	\$1,153
TOTALS, EXPENDITURES	\$521	\$1,421	\$1,153

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
3314 California Cannabis Tax Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	\$2,282	-	-
Totals Available	\$2,282	-	-
TOTALS, EXPENDITURES	\$2,282	-	-
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)	\$3,117	\$10,499	\$4,095
Allocation for Employee Compensation	-	60	-
Allocation for Other Post-Employment Benefits	-	15	-
Allocation for Staff Benefits	-	24	-
Budget Position Transparency	-	-32	-
Current Year Expenditure Adjustment for Fund 3319	-	-424	-
Expenditure by Category Redistribution	-	32	-
Section 3.60 Pension Contribution Adjustment	-	23	-
Totals Available	\$3,117	\$10,197	\$4,095
TOTALS, EXPENDITURES	\$3,117	\$10,197	\$4,095
3333 Cannabis Tax Fund - Department of Tax and Fee Administration			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	\$7,319	\$12,860
Allocation for Employee Compensation	-	60	-
Allocation for Other Post-Employment Benefits	-	15	-
Allocation for Staff Benefits	-	24	-
Budget Position Transparency	-	-32	-
Expenditure by Category Redistribution	-	32	-
Section 3.60 Pension Contribution Adjustment	-	23	-
TOTALS, EXPENDITURES	-	\$7,441	\$12,860
3366 Electronic Cigarette Products Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$13,465
TOTALS, EXPENDITURES	-	-	\$13,465
Total Expenditures, All Funds, (State Operations)	\$605,706	\$686,374	\$673,775

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FUND CONDITION STATEMENTS †

	2018-19*	2019-20*	2020-21*
0965 Timber Tax Fund^N			
BEGINNING BALANCE	\$6,717	\$2,305	\$1,532
Prior Year Adjustments	-1,949	-	-
Adjusted Beginning Balance	\$4,768	\$2,305	\$1,532
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

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7600 California Department of Tax and Fee Administration - Continued

	2018-19*	2019-20*	2020-21*
4153000 Sale of Natural Resources	12,500	11,540	9,809
4163000 Investment Income - Surplus Money Investments	43	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$12,543</u>	<u>\$11,540</u>	<u>\$9,809</u>
Total Resources	<u>\$17,311</u>	<u>\$13,845</u>	<u>\$11,341</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	1,156	2,320	2,363
9350 Shared Revenues (Local Assistance)	13,419	9,931	8,868
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	431	62	112
Total Expenditures and Expenditure Adjustments	<u>\$15,006</u>	<u>\$12,313</u>	<u>\$11,343</u>
FUND BALANCE	<u>\$2,305</u>	<u>\$1,532</u>	<u>-\$2</u>
Reserve for economic uncertainties	2,305	1,532	-2
3067 Cigarette and Tobacco Products Compliance Fund^s			
BEGINNING BALANCE	\$13,176	\$12,506	\$8,634
Prior Year Adjustments	-214	-	-
Adjusted Beginning Balance	<u>\$12,962</u>	<u>\$12,506</u>	<u>\$8,634</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	10,489	9,160	9,160
4163000 Investment Income - Surplus Money Investments	342	-	-
4171100 Cost Recoveries - Other	-	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	35	15	15
Total Revenues, Transfers, and Other Adjustments	<u>\$10,866</u>	<u>\$9,178</u>	<u>\$9,178</u>
Total Resources	<u>\$23,828</u>	<u>\$21,684</u>	<u>\$17,812</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	9,893	11,544	11,502
8880 Financial Information System for California (State Operations)	1	-	-
9892 Supplemental Pension Payments (State Operations)	101	347	347
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,327	1,159	1,152
Total Expenditures and Expenditure Adjustments	<u>\$11,322</u>	<u>\$13,050</u>	<u>\$13,001</u>
FUND BALANCE	<u>\$12,506</u>	<u>\$8,634</u>	<u>\$4,811</u>
Reserve for economic uncertainties	12,506	8,634	4,811
3251 Prepaid Mobile Telephony Services Surcharge Fund^s			
BEGINNING BALANCE	\$14,315	\$13,743	\$13,743
Adjusted Beginning Balance	<u>\$14,315</u>	<u>\$13,743</u>	<u>\$13,743</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	8,333	-	-
4140500 Emergency Telephone User's Surcharge	-532	-	-
Transfers and Other Adjustments			
May Revision Revenue Transfer Adjustment from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	1,140	2,950	-
May Revision Revenue Transfer Adjustment from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS 911 Account (3266) per Revenue and Taxation Code Section 42023(a)	-519	-	1,408
May Revision Revenue Transfer Adjustment from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS PUC Account (3265) per Revenue and Taxation Code Section 42023(a)	261	-	15,690
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	-4,650	-2,950	-
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS 911 Account (3266) per Revenue and Taxation Code Section 42023(a)	-	-	-1,408

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7600 California Department of Tax and Fee Administration - Continued

	2018-19*	2019-20*	2020-21*
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS PUC Account (3265) per Revenue and Taxation Code Section 42023(a)	-3,556	-	-15,690
Total Revenues, Transfers, and Other Adjustments	\$477	-	-
Total Resources	\$14,792	\$13,743	\$13,743
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	648	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	401	-	-
Total Expenditures and Expenditure Adjustments	\$1,049	-	-
FUND BALANCE	\$13,743	\$13,743	\$13,743
Reserve for economic uncertainties	13,743	13,743	13,743
3270 Local Charges for Prepaid Mobile Telephony Service Fund^s			
BEGINNING BALANCE	-\$398	-\$2,741	-\$1,625
Adjusted Beginning Balance	-\$398	-\$2,741	-\$1,625
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	-	2,219	1,109
Transfers and Other Adjustments			
May Revision Revenue Transfer Adjustment from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	-1,140	-2,950	-
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	4,650	2,950	-
Total Revenues, Transfers, and Other Adjustments	\$3,510	\$2,219	\$1,109
Total Resources	\$3,112	-\$522	-\$516
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	397	1,103	688
9350 Shared Revenues (Local Assistance)	5,117	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	339	-	-
Total Expenditures and Expenditure Adjustments	\$5,853	\$1,103	\$688
FUND BALANCE	-\$2,741	-\$1,625	-\$1,204
Reserve for economic uncertainties	-2,741	-1,625	-1,204
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund^s			
BEGINNING BALANCE	-	\$2,883	\$1,670
Adjusted Beginning Balance	-	\$2,883	\$1,670
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer From the California Healthcare Research and Prevention Tobacco Tax Fund (3304) to the Department of Tax and Fee Administration Tobacco Law Enforcement Fund (3319) per Revenue and Taxation Code Section 30130.57(e)(2)	\$6,000	5,739	5,348
Revenue Transfer from Tobacco Law Enforcement Account Fund (3308) to the Department of Tax and Fee Administration Tobacco Law Enforcement Account (3319) per Revenue and Taxation Code 30130.57(e)(2)	-	3,245	-
Total Revenues, Transfers, and Other Adjustments	\$6,000	\$8,984	\$5,348
Total Resources	\$6,000	\$11,867	\$7,018
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	3,117	10,197	4,095
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	841
Total Expenditures and Expenditure Adjustments	\$3,117	\$10,197	\$4,936
FUND BALANCE	\$2,883	\$1,670	\$2,082
Reserve for economic uncertainties	2,883	1,670	2,082

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7600 California Department of Tax and Fee Administration - Continued

	2018-19*	2019-20*	2020-21*
3333 Cannabis Tax Fund - Department of Tax and Fee Administration^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per Revenue and Taxation Code Section 34019(a)(1)	-	7,441	12,860
Total Revenues, Transfers, and Other Adjustments	-	\$7,441	\$12,860
Total Resources	-	\$7,441	\$12,860
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	-	7,441	12,860
Total Expenditures and Expenditure Adjustments	-	\$7,441	\$12,860
FUND BALANCE	-	-	-
3366 Electronic Cigarette Products Tax Fund^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	-	-	33,333
Total Revenues, Transfers, and Other Adjustments	-	-	\$33,333
Total Resources	-	-	\$33,333
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
2720 Department of the California Highway Patrol (State Operations)	-	-	7,000
4260 State Department of Health Care Services (Local Assistance)	-	-	9,600
7600 California Department of Tax and Fee Administration (State Operations)	-	-	13,465
Total Expenditures and Expenditure Adjustments	-	-	\$30,065
FUND BALANCE	-	-	\$3,268
Reserve for economic uncertainties	-	-	3,268

[†] Fiscal year 2018-19 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2018-19 ending fund balance will be reflected as a prior year adjustment in the 2021-22 Governor's Budget publication.

CHANGES IN AUTHORIZED POSITIONS[†]

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	4,263.4	4,257.7	4,242.7	\$321,534	\$320,024	\$313,613
Budget Position Transparency	-	-239.2	-269.7	-	-7,925	-12,276
Salary and Other Adjustments	-	-	-7.0	24,059	14,627	-13,541
Workload and Administrative Adjustments						
California Health Care, Research and Prevention Tobacco Tax Act of 2016 (Proposition 56)						
Accounting Administrator I (Spec)	-	-	0.5	-	-	39
Assoc Accounting Analyst	-	-	-0.5	-	-	-37
Assoc Prop Appraiser	-	-	-1.0	-	-	-77
Assoc Tax Auditor	-	-	-5.0	-	-	-394
Bus Taxes Compliance Spec	-	-	5.0	-	-	384
Bus Taxes Rep	-	-	-2.0	-	-	-116

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7600 California Department of Tax and Fee Administration - Continued

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Bus Taxes Spec I	-	-	8.0	-	-	706
Bus Taxes Spec II	-	-	3.0	-	-	285
Office Techn (Typing)	-	-	-1.0	-	-	-42
Supvng Tax Auditor III	-	-	-1.0	-	-	-110
Tax Auditor	-	-	-2.5	-	-	-150
Tax Techn II	-	-	-4.0	-	-	-167
Cannabis Taxes Program						
Accounting Administrator I (Spec)	-	-	1.0	-	-	76
Assoc Accounting Analyst	-	-	0.5	-	-	37
Assoc Tax Auditor	-	-	1.0	-	-	79
Bus Taxes Administrator I	-	-	5.0	-	-	455
Bus Taxes Administrator III	-	-	-0.5	-	-	-60
Bus Taxes Compliance Spec	-	-	10.0	-	-	768
Bus Taxes Rep	-	-	1.0	-	-	58
Bus Taxes Spec I	-	-	8.0	-	-	706
Bus Taxes Spec II	-	-	3.0	-	-	285
Bus Taxes Spec III	-	-	1.0	-	-	110
C.E.A. (Limited Term 06-30-2022)	-	-	-1.0	-	-	-119
Info Tech Mgr I	-	-	-0.5	-	-	-54
Info Tech Spec I	-	-	1.0	-	-	90
Office Techn (Typing)	-	-	-1.0	-	-	-42
Overtime	-	-	-	-	-	174
Tax Auditor	-	-	-1.0	-	-	-60
Tax Counsel IV (Limited Term 06-30-2022)	-	-	1.0	-	-	144
Tax Techn III	-	-	-	-	-	1
Temporary Help	-	-	1.3	-	-	80
Centralized Revenue Opportunity System (CROS) Project Implementation Phase - FY 2020-21						
Bus Taxes Spec I	-	-	-1.0	-	-	-
Bus Taxes Spec II	-	-	-1.0	-	-	-
Info Tech Mgr I	-	-	-1.0	-	-	-
Info Tech Spec I	-	-	-14.0	-	-	-
Info Tech Supvr II	-	-	-1.0	-	-	-
Office Techn (Typing)	-	-	-1.0	-	-	-
Overtime (Limited Term 06-30-2021)	-	-	-	-	-	510
Various	-	-	-	-	-	695
E-Cigarette Tax Program Establishment						
Various	-	-	11.0	-	-	820
International Fuel Tax Agreement Workload Augmentation						
Assoc Tax Auditor	-	-	5.0	-	-	394
Bus Taxes Administrator II	-	-	-1.0	-	-	-100
Bus Taxes Rep	-	-	4.0	-	-	234
Supvng Tax Auditor I	-	-	-2.0	-	-	-182
Supvng Tax Auditor II	-	-	2.0	-	-	200
Supvng Tax Auditor III	-	-	1.0	-	-	110
Tax Techn III	-	-	-2.0	-	-	-94
Local Prepaid MTS Sunset Extension (SB 344)						
Bus Taxes Spec I (Limited Term 06-30-2021)	-	-	3.0	-	-	265

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7600 California Department of Tax and Fee Administration - Continued

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Temporary Help	-	-	0.2	-	-	16
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	31.5	\$-	\$-	\$5,917
Totals, Adjustments	-	-239.2	-245.2	\$24,059	\$6,702	\$-19,900
TOTALS, SALARIES AND WAGES	4,263.4	4,018.5	3,997.5	\$345,593	\$326,726	\$293,713

† Fiscal year 2018-19 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2018-19 ending fund balance will be reflected as a prior year adjustment in the 2021-22 Governor's Budget publication.

7730 Franchise Tax Board

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

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6280 Tax Programs	5,315.4	5,209.6	5,222.9	\$789,277	\$850,832	\$856,708
6285 Political Reform Audit	14.6	13.0	13.0	1,968	2,112	-
6290 Department of Motor Vehicles Collections Program	66.1	81.1	81.1	8,394	10,059	9,781
6295 Court Collection Program	119.9	112.2	101.2	13,360	14,219	13,198
6300 Legal Services Program	-	-	-	1,932	2,979	3,077
6305 Contract Work	95.1	62.2	62.2	9,950	15,303	12,997
9900100 Administration	295.8	310.6	310.6	31,278	36,195	36,090
9900200 Administration - Distributed	-	-	-	-31,278	-36,195	-36,090
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	5,906.9	5,788.7	5,791.0	\$824,881	\$895,504	\$895,761

FUNDING			2018-19*	2019-20*	2020-21*
0001	General Fund		\$803,005	\$855,592	\$859,490
0044	Motor Vehicle Account, State Transportation Fund		2,917	3,491	3,395
0064	Motor Vehicle License Fee Account, Transportation Tax Fund		5,477	6,568	6,386
0122	Emergency Food Assistance Program Fund		6	6	6
0200	Fish and Game Preservation Fund		11	13	13
0242	Court Collection Account		13,360	14,219	13,198
0803	State Childrens Trust Fund		5	6	-
0823	California Alzheimers Disease and Related Disorders Research Fund		11	11	11
0886	California Seniors Special Fund		2	4	4
0942	Special Deposit Fund		-	150	150
0945	California Breast Cancer Research Fund		7	7	7
0974	California Peace Officer Memorial Foundation Fund		3	5	5
0979	California Firefighters Memorial Fund		5	7	7
0995	Reimbursements		-	15,303	12,997
8047	California Sea Otter Fund		6	6	6

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7730 Franchise Tax Board - Continued

FUNDING	2018-19*	2019-20*	2020-21*
8054 California Cancer Research Fund	6	6	6
8075 School Supplies for Homeless Children Fund	6	6	6
8076 State Parks Protection Fund	10	14	14
8077 California YMCA Youth and Government Voluntary Tax Contribution Fund	1	6	-
8085 Keep Arts in Schools Fund	6	6	6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8092 Habitat for Humanity Voluntary Tax Contribution Fund	3	6	-
8097 Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8103 Type 1 Diabetes Research Fund	2	6	-
8104 California Domestic Violence Victims Fund	4	6	-
8105 Revive the Salton Sea Fund	1	6	-
8106 Special Olympics Fund	2	6	-
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	5	6	6
8118 Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	-	6	6
8121 Schools Not Prisons Voluntary Tax Contribution Fund	-	6	6
8122 National Alliance on Mental Illness California Voluntary Tax Contribution Fund	-	6	6
8124 Suicide Prevention Voluntary 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	\$824,881	\$895,504	\$895,761

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Government Code section 15700.

PROGRAM AUTHORITY**6280-Tax Programs:**

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

6285-Political Reform Audit:

Government Code sections 90000-90007.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code sections 19280-19283.

MAJOR PROGRAM CHANGES

- **Earned Income Tax Credit-** The Budget includes \$5 million General Fund for the FTB to support education and outreach for the Earned Income Tax Credit.
- **California Competes-** The Budget includes \$2.3 million General Fund to convert 14.0 limited-term positions to permanent, and to add 2.0 new permanent positions to continue administering the provisions of the California Competes Tax Credit.
- **Individual Taxpayer Identification Numbers –** The Budget includes \$1.4 million General Fund for 12 positions for the FTB to support the expansion of the California Earned Income Tax Credit program to eligible families with Individual Taxpayer Identification Numbers and children 5 years of age or younger.

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7730 Franchise Tax Board - Continued

DETAILED BUDGET ADJUSTMENTS

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• California Competes	\$-	\$-	-	\$2,261	\$-	16.0
• FTB Funding for Individual Tax Identification Numbers	-	-	-	1,398	-	12.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$3,659	\$-	28.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	4,847	153	-	4,836	153	-
• Expenditure by Category Redistribution	1,562	-	-	1,562	-	-
• Attorney General Services Rate Increases	490	-	-	588	-	-
• Salary Adjustments	15,099	473	-	15,111	476	-
• Benefit Adjustments	7,298	231	-	8,335	266	-
• Carryover/Reappropriation	-9,000	-	-	8,000	-	-
• Retirement Rate Adjustments	7,231	226	-	7,214	226	-
• Miscellaneous Baseline Adjustments	2,036	3,313	-17.0	4,883	970	-19.0
• Budget Position Transparency	-1,562	-	-14.1	-1,562	-	-86.6
Totals, Other Workload Budget Adjustments	\$28,001	\$4,396	-31.1	\$48,967	\$2,091	-105.6
Totals, Workload Budget Adjustments	\$28,001	\$4,396	-31.1	\$52,626	\$2,091	-77.6
Totals, Budget Adjustments	\$28,001	\$4,396	-31.1	\$52,626	\$2,091	-77.6

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.

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.

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7730 Franchise Tax Board - Continued**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>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
	PROGRAM REQUIREMENTS			
6280	TAX PROGRAMS			
	State Operations:			
0001	General Fund	\$789,155	\$850,501	\$856,413
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	11	13	13
0803	State Childrens Trust Fund	5	6	-
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	-	150	150
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	5	7	7
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Fund	6	6	6
8076	State Parks Protection Fund	10	14	14
8077	California YMCA Youth and Government Voluntary Tax Contribution Fund	1	6	-
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8092	Habitat for Humanity Voluntary Tax Contribution Fund	3	6	-
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8103	Type 1 Diabetes Research Fund	2	6	-
8104	California Domestic Violence Victims Fund	4	6	-
8105	Revive the Salton Sea Fund	1	6	-
8106	Special Olympics Fund	2	6	-
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	5	6	6
8118	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	-	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	-	6	6
8122	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	-	6	6
8124	Suicide Prevention Voluntary 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	\$789,277	\$850,832	\$856,708
	SUBPROGRAM REQUIREMENTS			

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7730 Franchise Tax Board - Continued

		<u>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
6280010	Personal Income Tax			
	State Operations:			
0001	General Fund	\$496,671	\$539,627	\$545,806
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	11	13	13
0803	State Childrens Trust Fund	5	6	-
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	-	150	150
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	5	7	7
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Fund	6	6	6
8076	State Parks Protection Fund	10	14	14
8077	California YMCA Youth and Government Voluntary Tax Contribution Fund	1	6	-
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8092	Habitat for Humanity Voluntary Tax Contribution Fund	3	6	-
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8103	Type 1 Diabetes Research Fund	2	6	-
8104	California Domestic Violence Victims Fund	4	6	-
8105	Revive the Salton Sea Fund	1	6	-
8106	Special Olympics Fund	2	6	-
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	5	6	6
8118	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	-	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	-	6	6
8122	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	-	6	6
8124	Suicide Prevention Voluntary 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	\$496,793	\$539,958	\$546,101
	SUBPROGRAM REQUIREMENTS			
6280019	Corporation Tax			
	State Operations:			
0001	General Fund	\$269,045	\$288,121	\$290,440
	Totals, State Operations	\$269,045	\$288,121	\$290,440
	SUBPROGRAM REQUIREMENTS			
6280025	Earned Income Tax Credit			
	State Operations:			
0001	General Fund	\$23,399	\$22,695	\$20,109
	Totals, State Operations	\$23,399	\$22,695	\$20,109
	SUBPROGRAM REQUIREMENTS			
6280028	Non-Admitted Insurance Tax			
	State Operations:			
0001	General Fund	\$40	\$58	\$58
	Totals, State Operations	\$40	\$58	\$58
	PROGRAM REQUIREMENTS			
6285	POLITICAL REFORM AUDIT			

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7730 Franchise Tax Board - Continued

		2018-19*	2019-20*	2020-21*
	State Operations:			
0001	General Fund	\$1,968	\$2,112	\$-
	Totals, State Operations	\$1,968	\$2,112	\$-
	PROGRAM REQUIREMENTS			
6290	DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM			
	State Operations:			
0044	Motor Vehicle Account, State Transportation Fund	\$2,917	\$3,491	\$3,395
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	5,477	6,568	6,386
	Totals, State Operations	\$8,394	\$10,059	\$9,781
	PROGRAM REQUIREMENTS			
6295	COURT COLLECTION PROGRAM			
	State Operations:			
0242	Court Collection Account	13,360	14,219	13,198
	Totals, State Operations	\$13,360	\$14,219	\$13,198
	PROGRAM REQUIREMENTS			
6300	LEGAL SERVICES PROGRAM			
	State Operations:			
0001	General Fund	\$1,932	\$2,979	\$3,077
	Totals, State Operations	\$1,932	\$2,979	\$3,077
	PROGRAM REQUIREMENTS			
6305	CONTRACT WORK			
	State Operations:			
0001	General Fund	\$9,950	\$-	\$-
0995	Reimbursements	-	15,303	12,997
	Totals, State Operations	\$9,950	\$15,303	\$12,997
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$31,278	\$36,195	\$36,090
	Totals, State Operations	\$31,278	\$36,195	\$36,090
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$31,278	-\$36,195	-\$36,090
	Totals, State Operations	-\$31,278	-\$36,195	-\$36,090
	TOTALS, EXPENDITURES			
	State Operations	824,881	895,504	895,761
	Totals, Expenditures	\$824,881	\$895,504	\$895,761

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
PERSONAL SERVICES						
Baseline Positions	5,742.8	5,819.8	5,868.6	\$438,647	\$444,104	\$445,039
Budget Position Transparency	-	-14.1	-86.6	-	-1,562	-1,562
Other Adjustments	164.1	-17.0	9.0	-18,359	10,592	24,034
Net Totals, Salaries and Wages	5,906.9	5,788.7	5,791.0	\$420,288	\$453,134	\$467,511

* 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	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Staff Benefits	-	-	-	222,741	256,150	258,597
Totals, Personal Services	5,906.9	5,788.7	5,791.0	\$643,029	\$709,284	\$726,108
OPERATING EXPENSES AND EQUIPMENT				\$212,813	\$185,557	\$168,990
SPECIAL ITEMS OF EXPENSES				317	663	663
UNCLASSIFIED EXPENDITURES				-31,278	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$824,881	\$895,504	\$895,761

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$803,005	\$827,187	\$851,086
Allocation for Employee Compensation	-	15,099	-
Allocation for Other Post-Employment Benefits	-	4,847	-
Allocation for Staff Benefits	-	7,298	-
Attorney General Services Rate Increases	-	490	-
Budget Position Transparency	-	-1,562	-
Expenditure by Category Redistribution	-	1,562	-
Section 3.60 Pension Contribution Adjustments	-	7,231	-
Transfer from Item 8640-001-0001, per Provision 1	-	2,036	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)	-	404	404
Prior Year Balances Available:			
Item 7730-001-0001, Budget Act of 2019 as reappropriated by Item 7730-490, Budget Act of 2020	-	-	8,000
Totals Available	\$803,005	\$864,592	\$859,490
Balance available in subsequent years	-	-9,000	-
TOTALS, EXPENDITURES	\$803,005	\$855,592	\$859,490
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,917	\$3,381	\$3,395
Allocation for Employee Compensation	-	48	-
Allocation for Other Post-Employment Benefits	-	17	-
Allocation for Staff Benefits	-	23	-
Section 3.60 Pension Contribution Adjustments	-	22	-
Totals Available	\$2,917	\$3,491	\$3,395
TOTALS, EXPENDITURES	\$2,917	\$3,491	\$3,395
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,477	\$6,367	\$6,386
Allocation for Employee Compensation	-	88	-
Allocation for Other Post-Employment Benefits	-	27	-
Allocation for Staff Benefits	-	43	-
Section 3.60 Pension Contribution Adjustments	-	43	-
Totals Available	\$5,477	\$6,568	\$6,386
TOTALS, EXPENDITURES	\$5,477	\$6,568	\$6,386

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0167 Delinquent Tax Collection Fund			
APPROPRIATIONS			
Revenue and Tax Code section 19378	-	\$404	\$404
Totals Available	-	\$404	\$404
TOTALS, EXPENDITURES	-	\$404	\$404
Less funding provided by General Fund	-	-404	-404
NET TOTALS, EXPENDITURES	-	-	-
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$13	\$13
Totals Available	\$11	\$13	\$13
TOTALS, EXPENDITURES	\$11	\$13	\$13
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$13,360	\$13,773	\$13,198
Allocation for Employee Compensation	-	194	-
Allocation for Other Post-Employment Benefits	-	63	-
Allocation for Staff Benefits	-	95	-
Section 3.60 Pension Contribution Adjustments	-	94	-
Totals Available	\$13,360	\$14,219	\$13,198
TOTALS, EXPENDITURES	\$13,360	\$14,219	\$13,198
0803 State Childrens Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	-
Totals Available	\$5	\$6	-
TOTALS, EXPENDITURES	\$5	\$6	-
0823 California Alzheimers Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
TOTALS, EXPENDITURES	\$11	\$11	\$11
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$4	\$4
Totals Available	\$2	\$4	\$4
TOTALS, EXPENDITURES	\$2	\$4	\$4
0942 Special Deposit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$150	\$150
Totals Available	-	\$150	\$150
TOTALS, EXPENDITURES	-	\$150	\$150
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			

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
001 Budget Act appropriation	\$3	\$5	\$5
Totals Available	\$3	\$5	\$5
TOTALS, EXPENDITURES	\$3	\$5	\$5
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$7	\$7
Totals Available	\$5	\$7	\$7
TOTALS, EXPENDITURES	\$5	\$7	\$7
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$15,303	\$12,997
TOTALS, EXPENDITURES	-	\$15,303	\$12,997
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8054 California Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8075 School Supplies for Homeless Children 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
8077 California YMCA Youth and Government Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	\$6	-
Totals Available	\$1	\$6	-
TOTALS, EXPENDITURES	\$1	\$6	-
8085 Keep Arts in Schools Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8092 Habitat for Humanity Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$6	-
Totals Available	\$3	\$6	-
TOTALS, EXPENDITURES	\$3	\$6	-
8097 Prevention of Animal Homelessness and Cruelty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
TOTALS, EXPENDITURES	\$6	\$6	\$6
8103 Type 1 Diabetes Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	-
Totals Available	\$2	\$6	-
TOTALS, EXPENDITURES	\$2	\$6	-
8104 California Domestic Violence Victims Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$6	-
Totals Available	\$4	\$6	-
TOTALS, EXPENDITURES	\$4	\$6	-
8105 Revive the Salton Sea Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	\$6	-
Totals Available	\$1	\$6	-
TOTALS, EXPENDITURES	\$1	\$6	-
8106 Special Olympics Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	-
Totals Available	\$2	\$6	-
TOTALS, EXPENDITURES	\$2	\$6	-
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
Totals Available	\$5	\$6	\$6
TOTALS, EXPENDITURES	\$5	\$6	\$6
8118 Organ and Tissue Donor Registry Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8121 Schools Not Prisons Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8122 National Alliance on Mental Illness California Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8124 Suicide Prevention Voluntary 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

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
TOTALS, EXPENDITURES	\$2	\$6	\$6
Total Expenditures, All Funds, (State Operations)	\$824,881	\$895,504	\$895,761

FUND CONDITION STATEMENTS

	2018-19*	2019-20*	2020-21*
0167 Delinquent Tax Collection Fund^S			
BEGINNING BALANCE	-	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	-	404	404
Less funding provided by General Fund (State Operations)	-	-404	-404
FUND BALANCE	-	-	-
0242 Court Collection Account^S			
BEGINNING BALANCE	\$998	\$9,277	\$13,840
Prior Year Adjustments	270	-	-
Adjusted Beginning Balance	\$1,268	\$9,277	\$13,840
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	136,381	123,700	123,700
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	181	70	70
Total Revenues, Transfers, and Other Adjustments	\$136,562	\$123,770	\$123,770
Total Resources	\$137,830	\$133,047	\$137,610
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	13,360	14,219	13,198
8880 Financial Information System for California (State Operations)	1	-2	-
9892 Supplemental Pension Payments (State Operations)	141	317	317
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	781	882	956
9901 Various Departments (Local Assistance)	114,270	103,791	103,791
Total Expenditures and Expenditure Adjustments	\$128,553	\$119,207	\$118,262
FUND BALANCE	\$9,277	\$13,840	\$19,348
Reserve for economic uncertainties	9,277	13,840	19,348

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	5,742.8	5,819.8	5,868.6	\$438,647	\$444,104	\$445,039
Budget Position Transparency	-	-14.1	-86.6	-	-1,562	-1,562
Salary and Other Adjustments	164.1	-17.0	-22.0	-18,359	10,592	21,687
Workload and Administrative Adjustments						
California Competes						
Administrator II	-	-	1.0	-	-	100
Assoc Tax Auditor	-	-	3.0	-	-	237
Program Spec I	-	-	7.0	-	-	606
Program Spec II	-	-	3.0	-	-	285
Program Spec III	-	-	1.0	-	-	110
Tax Techn	-	-	1.0	-	-	45

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7730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Earned Income Tax Credit (EITC) Support						
Administrator I	-	-	1.0	-	-	91
Assoc Operations Spec	-	-	2.0	-	-	139
Staff Operations Spec	-	-	2.0	-	-	153
Enterprise Data to Revenue Project (EDR2) - Phase 2						
Sr Operations Spec (Limited Term 06-30-2026)	-	-	2.0	-	-	84
Staff Operations Spec (Limited Term 06-30-2026)	-	-	8.0	-	-	497
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	31.0	\$-	\$-	\$2,347
Totals, Adjustments	164.1	-31.1	-77.6	\$-18,359	\$9,030	\$22,472
TOTALS, SALARIES AND WAGES	5,906.9	5,788.7	5,791.0	\$420,288	\$453,134	\$467,511

7760 Department of General Services

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

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

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6320 Building Regulation Services	354.6	369.8	369.8	\$87,404	\$95,216	\$95,288
6324 Facilities Management Division	1,473.1	1,581.7	1,581.7	445,982	468,278	520,021
6325 Real Estate Services	323.3	384.7	384.7	78,703	110,696	98,762
6330 Statewide Support Services	825.5	870.5	904.5	374,908	545,814	552,367
6335 Program Overhead Allocations Interagency Support Division and RESD Executive	7.9	14.0	14.0	-	-	-
9900100 Administration	446.2	508.3	517.3	130,888	1,100,432	87,512
9900200 Administration - Distributed	-	-	-	-75,093	-82,042	-81,860
9900300 Distributed Services	-	-	-	-11,113	-11,513	-11,513
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	3,430.6	3,729.0	3,772.0	\$1,031,679	\$2,226,881	\$1,260,577

FUNDING				2018-19*	2019-20*	2020-21*
0001	General Fund			\$73,337	\$1,066,016	\$91,401
0002	Property Acquisition Law Money Account			3,946	4,108	4,110
0003	Motor Vehicle Parking Facilities Moneys Account			3,437	8,417	6,218
0006	Disability Access Account			10,749	11,640	11,650
0026	State Motor Vehicle Insurance Account			32,177	34,143	34,145
0140	California Environmental License Plate Fund			2,045	-	-
0328	Public School Planning, Design, and Construction Review Revolving Fund			63,314	68,107	68,166
0557	Toxic Substances Control Account			-	-	25

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7760 Department of General Services - Continued

FUNDING	2018-19*	2019-20*	2020-21*
0602 Architecture Revolving Fund	40,538	45,594	-
0666 Service Revolving Fund	672,516	714,724	771,116
0956 State School Site Utilization Fund	3,266	2,735	3,826
0995 Reimbursements	1,563	5,654	5,654
1027 Full-Day Kindergarten Facilities Account	229	-	-
3082 School Facilities Emergency Repair Account	4	-	-
3091 Certified Access Specialist Fund	333	392	392
3144 Building Standards Administration Special Revolving Fund	657	1,034	1,037
3245 Disability Access and Education Revolving Fund	464	733	732
6044 2004 State School Facilities Fund	6,623	1	-
6057 2006 State School Facilities Fund	-	6,367	-
6086 2016 State School Facilities Fund	-	2,644	7,916
9740 Central Service Cost Recovery Fund	1,850	4,474	4,090
9746 Natural Gas Services Program Fund	114,631	250,098	250,099
TOTALS, EXPENDITURES, ALL FUNDS	\$1,031,679	\$2,226,881	\$1,260,577

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Facilities Management Division Elevator Deferred Maintenance	\$-	\$-	-	\$56,433	\$-	-
• Facilities Management Division Fire Alarm System Deferred Maintenance	-	-	-	23,600	-	-
• Electric Vehicle Service Equipment Assessments and Infrastructure	-	-	-	14,956	23,373	1.0
• Contracted Fiscal Services Workload Increase	-	-	-	710	1,570	15.0
• California Commission on Disability Access	-	-	-	700	-	2.0
• Office of Administrative Hearings Cannabis Workload	-	-	-	-	11,452	-
• Office of Administrative Hearings Special Education Division Workload Increase	-	-	-	-	1,232	10.0
• California Pharmaceutical Collaborative Local Outreach	-	-	-	-	723	4.0
• Statewide Emergency Management Functions	-	-	-	-	295	2.0
• Toxic Substances Control Account Appropriation for Government Claim Payment	-	-	-	-	25	-
• Enterprise Technology Solutions Permanent Positions	-	-	-	-	-	9.0
• Funding for Unreimbursed Camp Fire Expenditures	11,700	-	-	-	-	-
• Military Department Support Services and State Building Repairs	1,946	-	-	-	-	-

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7760 Department of General Services - Continued

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Shift Funding Source for School Facilities Program Administration	-	-	-	-	-	-
• May Revision Office of Administrative Hearings Special Education Division Workload Increase	-	-	-	-	-1,232	-
• May Revision Facilities Management Division Elevator Deferred Maintenance	-	-	-	-14,196	-	-
• May Revision Electric Vehicle Service Equipment Assessments and Infrastructure	-	-	-	-14,956	-	-
Totals, Workload Budget Change Proposals	\$13,646	\$-	-	\$67,247	\$37,438	43.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	28	2,655	-	28	2,653	-
• Attorney General Services Rate Increases	-	1,202	-	-	1,442	-
• Executive Order E 19/20 - 131: COVID-19 Disaster Response-Emergency Operations Account Transfer	1,000,000	-	-	-	-	-
• Expenditure by Category Redistribution	-130	-17,875	-	-137	-18,769	-
• Miscellaneous Baseline Adjustments	-10,700	124	-	1,106	-857	-
• Budget Position Transparency	130	17,875	252.0	137	18,769	252.0
• Salary Adjustments	88	8,837	-	88	8,600	-
• Benefit Adjustments	40	3,967	-	44	4,567	-
• Retirement Rate Adjustments	42	4,113	-	42	4,113	-
• Lease Revenue Debt Service Adjustment	-	-1,379	-	-	-9,251	-
Totals, Other Workload Budget Adjustments	\$989,498	\$19,519	252.0	\$1,308	\$11,267	252.0
Totals, Workload Budget Adjustments	\$1,003,144	\$19,519	252.0	\$68,555	\$48,705	295.0
Totals, Budget Adjustments	\$1,003,144	\$19,519	252.0	\$68,555	\$48,705	295.0

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.

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7760 Department of General Services - Continued**6330 - STATEWIDE SUPPORT SERVICES**

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

9900 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		<u>2018-19*</u>	<u>2019-20*</u>	<u>2020-21*</u>
	PROGRAM REQUIREMENTS			
6320	BUILDING REGULATION SERVICES			
	State Operations:			
0006	Disability Access Account	\$10,749	\$11,640	\$11,650
0328	Public School Planning, Design, and Construction Review Revolving Fund	63,314	68,107	68,166
0666	Service Revolving Fund	1,765	1,563	1,569
0956	State School Site Utilization Fund	3,266	2,735	3,826
1027	Full-Day Kindergarten Facilities Account	229	-	-
3082	School Facilities Emergency Repair Account	4	-	-
3091	Certified Access Specialist Fund	333	392	392
3144	Building Standards Administration Special Revolving Fund	657	1,034	1,037
3245	Disability Access and Education Revolving Fund	464	733	732
6044	2004 State School Facilities Fund	6,623	1	-
6057	2006 State School Facilities Fund	-	6,367	-
6086	2016 State School Facilities Fund	-	2,644	7,916
	Totals, State Operations	\$87,404	\$95,216	\$95,288
	PROGRAM REQUIREMENTS			
6324	FACILITIES MANAGEMENT DIVISION			
	State Operations:			
0001	General Fund	\$17,079	\$15,987	\$72,916
0666	Service Revolving Fund	428,903	452,289	447,103
0995	Reimbursements	-	2	2
	Totals, State Operations	\$445,982	\$468,278	\$520,021
	PROGRAM REQUIREMENTS			
6325	REAL ESTATE SERVICES			
	State Operations:			
0001	General Fund	\$560	\$23,814	\$11,785
0002	Property Acquisition Law Money Account	3,946	4,108	4,110
0602	Architecture Revolving Fund	39,210	44,227	-

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7760 Department of General Services - Continued

		2018-19*	2019-20*	2020-21*
0666	Service Revolving Fund	34,987	38,547	82,867
	Totals, State Operations	\$78,703	\$110,696	\$98,762
	PROGRAM REQUIREMENTS			
6330	STATEWIDE SUPPORT SERVICES			
	State Operations:			
0001	General Fund	\$10,649	\$13,477	\$6,700
0003	Motor Vehicle Parking Facilities Moneys Account	3,437	8,417	6,218
0026	State Motor Vehicle Insurance Account	32,177	34,143	34,145
0140	California Environmental License Plate Fund	2,045	-	-
0557	Toxic Substances Control Account	-	-	25
0602	Architecture Revolving Fund	1,328	1,367	-
0666	Service Revolving Fund	208,791	233,838	251,090
9740	Central Service Cost Recovery Fund	1,850	4,474	4,090
9746	Natural Gas Services Program Fund	114,631	250,098	250,099
	Totals, State Operations	\$374,908	\$545,814	\$552,367
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	\$45,049	\$1,012,738	\$-
0666	Service Revolving Fund	-1,930	-11,513	-11,513
0995	Reimbursements	1,563	5,652	5,652
	Totals, State Operations	\$44,682	\$1,006,877	-\$5,861
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$45,621	\$1,014,537	\$1,247
0002	Property Acquisition Law Money Account	591	601	599
0003	Motor Vehicle Parking Facilities Moneys Account	215	228	228
0006	Disability Access Account	1,543	1,620	1,621
0026	State Motor Vehicle Insurance Account	403	361	362
0140	California Environmental License Plate Fund	277	-	-
0328	Public School Planning, Design, and Construction Review Revolving Fund	8,678	9,047	9,053
0602	Architecture Revolving Fund	6,171	6,757	-
0666	Service Revolving Fund	63,427	58,659	65,828
0956	State School Site Utilization Fund	1,582	1,649	1,648
0995	Reimbursements	1,563	5,652	5,652
1027	Full-Day Kindergarten Facilities Account	68	-	-
3091	Certified Access Specialist Fund	30	32	32
3144	Building Standards Administration Special Revolving Fund	150	197	198
3245	Disability Access and Education Revolving Fund	100	106	106
6086	2016 State School Facilities Fund	-	369	367
9740	Central Service Cost Recovery Fund	338	459	413
9746	Natural Gas Services Program Fund	131	158	158
	Totals, State Operations	\$130,888	\$1,100,432	\$87,512
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$572	-\$1,799	-\$1,247
0002	Property Acquisition Law Money Account	-591	-601	-599

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7760 Department of General Services - Continued

		2018-19*	2019-20*	2020-21*
0003	Motor Vehicle Parking Facilities Moneys Account	-215	-228	-228
0006	Disability Access Account	-1,543	-1,620	-1,621
0026	State Motor Vehicle Insurance Account	-403	-361	-362
0140	California Environmental License Plate Fund	-277	-	-
0328	Public School Planning, Design, and Construction Review Revolving Fund	-8,678	-9,047	-9,053
0602	Architecture Revolving Fund	-6,171	-6,757	-
0666	Service Revolving Fund	-54,244	-58,659	-65,828
0956	State School Site Utilization Fund	-1,582	-1,649	-1,648
1027	Full-Day Kindergarten Facilities Account	-68	-	-
3091	Certified Access Specialist Fund	-30	-32	-32
3144	Building Standards Administration Special Revolving Fund	-150	-197	-198
3245	Disability Access and Education Revolving Fund	-100	-106	-106
6086	2016 State School Facilities Fund	-	-369	-367
9740	Central Service Cost Recovery Fund	-338	-459	-413
9746	Natural Gas Services Program Fund	-131	-158	-158
	Totals, State Operations	-\$75,093	-\$82,042	-\$81,860
	SUBPROGRAM REQUIREMENTS			
9900300	Distributed Services			
	State Operations:			
0666	Service Revolving Fund	-\$11,113	-\$11,513	-\$11,513
	Totals, State Operations	-\$11,113	-\$11,513	-\$11,513
	TOTALS, EXPENDITURES			
	State Operations	1,031,679	2,226,881	1,260,577
	Totals, Expenditures	\$1,031,679	\$2,226,881	\$1,260,577

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
PERSONAL SERVICES						
Baseline Positions	3,452.1	3,477.0	3,477.0	\$263,735	\$265,444	\$263,023
Budget Position Transparency	-	252.0	252.0	-	18,005	18,906
Other Adjustments	-21.5	-	43.0	-17,479	10,523	14,438
Net Totals, Salaries and Wages	3,430.6	3,729.0	3,772.0	\$246,256	\$293,972	\$296,367
Staff Benefits	-	-	-	137,160	164,688	166,315
Totals, Personal Services	3,430.6	3,729.0	3,772.0	\$383,416	\$458,660	\$462,682
OPERATING EXPENSES AND EQUIPMENT				\$582,374	\$1,484,518	\$514,269
SPECIAL ITEMS OF EXPENSES				65,889	283,703	283,626
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$1,031,679	\$2,226,881	\$1,260,577

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$73,337	\$62,872	\$91,401

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
Allocation for Employee Compensation	-	88	-
Allocation for Other Post-Employment Benefits	-	28	-
Allocation for Staff Benefits	-	40	-
Budget Position Transparency	-	130	-
Expenditure by Category Redistribution	-	-130	-
Funding for Unreimbursed Camp Fire Expenditures	-	11,700	-
Military Department Support Services and State Building Repairs	-	1,946	-
Section 3.60 Pension Contribution Adjustment	-	42	-
Executive Order E 19/20 - 131: COVID-19 Disaster Response-Emergency Operations Account Transfer	-	1,000,000	-
Totals Available	\$73,337	\$1,076,716	\$91,401
Unexpended balance, estimated savings	-	-10,700	-
TOTALS, EXPENDITURES	\$73,337	\$1,066,016	\$91,401
0002 Property Acquisition Law Money Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,946	\$3,953	\$4,110
Allocation for Employee Compensation	-	70	-
Allocation for Other Post-Employment Benefits	-	21	-
Allocation for Staff Benefits	-	32	-
Budget Position Transparency	-	46	-
Expenditure by Category Redistribution	-	-46	-
Section 3.60 Pension Contribution Adjustment	-	32	-
Totals Available	\$3,946	\$4,108	\$4,110
TOTALS, EXPENDITURES	\$3,946	\$4,108	\$4,110
0003 Motor Vehicle Parking Facilities Moneys Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,437	\$8,353	\$6,218
Allocation for Employee Compensation	-	27	-
Allocation for Other Post-Employment Benefits	-	9	-
Allocation for Staff Benefits	-	14	-
Budget Position Transparency	-	17	-
Expenditure by Category Redistribution	-	-17	-
Section 3.60 Pension Contribution Adjustment	-	14	-
Totals Available	\$3,437	\$8,417	\$6,218
TOTALS, EXPENDITURES	\$3,437	\$8,417	\$6,218
0006 Disability Access Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,749	\$11,183	\$11,650
Allocation for Employee Compensation	-	216	-
Allocation for Other Post-Employment Benefits	-	58	-
Allocation for Staff Benefits	-	90	-
Budget Position Transparency	-	122	-
Expenditure by Category Redistribution	-	-122	-
Section 3.60 Pension Contribution Adjustment	-	93	-
011 Budget Act appropriation (loan to the General Fund)	-	-	(35,000)
Totals Available	\$10,749	\$11,640	\$11,650
TOTALS, EXPENDITURES	\$10,749	\$11,640	\$11,650
0026 State Motor Vehicle Insurance Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,151	\$2,869	\$2,945

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
Allocation for Employee Compensation	-	33	-
Allocation for Other Post-Employment Benefits	-	11	-
Allocation for Staff Benefits	-	15	-
Budget Position Transparency	-	79	-
Expenditure by Category Redistribution	-	-79	-
Section 3.60 Pension Contribution Adjustment	-	15	-
Government Code section 16379	30,026	31,200	31,200
Totals Available	\$32,177	\$34,143	\$34,145
TOTALS, EXPENDITURES	\$32,177	\$34,143	\$34,145
0140 California Environmental License Plate Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,045	-	-
Totals Available	\$2,045	-	-
TOTALS, EXPENDITURES	\$2,045	-	-
0328 Public School Planning, Design, and Construction Review Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$63,314	\$65,595	\$68,166
Allocation for Employee Compensation	-	1,189	-
Allocation for Other Post-Employment Benefits	-	313	-
Allocation for Staff Benefits	-	499	-
Budget Position Transparency	-	682	-
Expenditure by Category Redistribution	-	-682	-
Section 3.60 Pension Contribution Adjustment	-	511	-
011 Budget Act appropriation (loan to the General Fund)	-	-	(35,000)
Totals Available	\$63,314	\$68,107	\$68,166
TOTALS, EXPENDITURES	\$63,314	\$68,107	\$68,166
0465 Energy Resources Programs Account			
TOTALS, EXPENDITURES	-	-	-
0557 Toxic Substances Control Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$25
TOTALS, EXPENDITURES	-	-	\$25
0602 Architecture Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$40,538	\$43,700	-
Allocation for Employee Compensation	-	906	-
Allocation for Other Post-Employment Benefits	-	235	-
Allocation for Staff Benefits	-	378	-
Budget Position Transparency	-	3,332	-
Expenditure by Category Redistribution	-	-3,332	-
Section 3.60 Pension Contribution Adjustment	-	375	-
Totals Available	\$40,538	\$45,594	-
TOTALS, EXPENDITURES	\$40,538	\$45,594	-
0666 Service Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$513,247	\$528,778	\$615,354
Allocation for Employee Compensation	-	6,057	-
Allocation for Other Post-Employment Benefits	-	1,902	-
Allocation for Staff Benefits	-	2,784	-

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
Attorney General Services Rate Increases	-	1,202	-
Budget Position Transparency	-	13,299	-
Civic Center Community Benefit District Assessment Adjustment	-	124	-
Executive Order E 19/20 - 131: COVID-19 Disaster Response-Emergency Operations Account Transfer	-	1,000,000	-
Expenditure by Category Redistribution	-	-13,299	-
Section 3.60 Pension Contribution Adjustment	-	2,913	-
002 Budget Act appropriation	146,479	150,511	143,226
003 Budget Act appropriation	12,210	12,409	12,536
005 Budget Act appropriation	580	9,373	-
Allocation for Employee Compensation	-	23	-
Allocation for Other Post-Employment Benefits	-	6	-
Allocation for Staff Benefits	-	11	-
Budget Position Transparency	-	33	-
Expenditure by Category Redistribution	-	-33	-
Section 3.60 Pension Contribution Adjustment	-	10	-
Totals Available	\$672,516	\$1,716,103	\$771,116
Unexpended balance, estimated savings	-	-1,379	-
TOTALS, EXPENDITURES	\$672,516	\$1,714,724	\$771,116
Less funding provided by General Fund	-	-1,000,000	-
NET TOTALS, EXPENDITURES	\$672,516	\$714,724	\$771,116
0956 State School Site Utilization Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,266	\$2,735	\$3,826
Budget Position Transparency	-	152	-
Expenditure by Category Redistribution	-	-152	-
Totals Available	\$3,266	\$2,735	\$3,826
TOTALS, EXPENDITURES	\$3,266	\$2,735	\$3,826
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$1,563	\$5,654	\$5,654
TOTALS, EXPENDITURES	\$1,563	\$5,654	\$5,654
1027 Full-Day Kindergarten Facilities Account			
APPROPRIATIONS			
Education Code section 17375(j)	\$229	-	-
Totals Available	\$229	-	-
TOTALS, EXPENDITURES	\$229	-	-
3082 School Facilities Emergency Repair Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	-	-
Totals Available	\$4	-	-
TOTALS, EXPENDITURES	\$4	-	-
3091 Certified Access Specialist Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$333	\$385	\$392
Allocation for Employee Compensation	-	3	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	2	-
Budget Position Transparency	-	2	-
Expenditure by Category Redistribution	-	-2	-

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
Section 3.60 Pension Contribution Adjustment	-	1	-
Totals Available	\$333	\$392	\$392
TOTALS, EXPENDITURES	\$333	\$392	\$392
3144 Building Standards Administration Special Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$657	\$986	\$1,037
Allocation for Employee Compensation	-	22	-
Allocation for Other Post-Employment Benefits	-	7	-
Allocation for Staff Benefits	-	10	-
Budget Position Transparency	-	56	-
Expenditure by Category Redistribution	-	-56	-
Section 3.60 Pension Contribution Adjustment	-	9	-
011 Budget Act appropriation (loan to the General Fund)	-	-	(7,400)
Totals Available	\$657	\$1,034	\$1,037
TOTALS, EXPENDITURES	\$657	\$1,034	\$1,037
3245 Disability Access and Education Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$464	\$704	\$732
Allocation for Employee Compensation	-	13	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	6	-
Budget Position Transparency	-	8	-
Expenditure by Category Redistribution	-	-8	-
Section 3.60 Pension Contribution Adjustment	-	6	-
Totals Available	\$464	\$733	\$732
TOTALS, EXPENDITURES	\$464	\$733	\$732
6044 2004 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,623	\$1	-
Totals Available	\$6,623	\$1	-
TOTALS, EXPENDITURES	\$6,623	\$1	-
6057 2006 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6,367	-
Totals Available	-	\$6,367	-
TOTALS, EXPENDITURES	-	\$6,367	-
6086 2016 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$2,218	\$7,916
Allocation for Employee Compensation	-	189	-
Allocation for Other Post-Employment Benefits	-	59	-
Allocation for Staff Benefits	-	87	-
Section 3.60 Pension Contribution Adjustment	-	91	-
Totals Available	-	\$2,644	\$7,916
TOTALS, EXPENDITURES	-	\$2,644	\$7,916
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,850	\$4,306	\$4,090
Allocation for Employee Compensation	-	75	-

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7760 Department of General Services - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
Allocation for Other Post-Employment Benefits	-	24	-
Allocation for Staff Benefits	-	33	-
Budget Position Transparency	-	35	-
Expenditure by Category Redistribution	-	-35	-
Section 3.60 Pension Contribution Adjustment	-	36	-
Totals Available	\$1,850	\$4,474	\$4,090
TOTALS, EXPENDITURES	\$1,850	\$4,474	\$4,090
9746 Natural Gas Services Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$670	\$1,087	\$1,120
Allocation for Employee Compensation	-	14	-
Allocation for Other Post-Employment Benefits	-	5	-
Allocation for Staff Benefits	-	6	-
Budget Position Transparency	-	12	-
Expenditure by Category Redistribution	-	-12	-
Section 3.60 Pension Contribution Adjustment	-	7	-
Public Contract Code section 10299.1	113,961	248,979	248,979
Totals Available	\$114,631	\$250,098	\$250,099
TOTALS, EXPENDITURES	\$114,631	\$250,098	\$250,099
Total Expenditures, All Funds, (State Operations)	\$1,031,679	\$2,226,881	\$1,260,577

FUND CONDITION STATEMENTS [†]

	2018-19*	2019-20*	2020-21*
0002 Property Acquisition Law Money Account ^S			
BEGINNING BALANCE	\$1,100	\$5,296	\$4,468
Prior Year Adjustments	49	-	-
Adjusted Beginning Balance	\$1,149	\$5,296	\$4,468
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151500 Miscellaneous Revenue - Use of Property and Money	3,132	200	200
4152500 Rental of State Property	4,147	2,910	3,056
4170400 Capital Asset Sales Proceeds	109	600	1,500
4172500 Miscellaneous Revenue	944	-	-
Total Revenues, Transfers, and Other Adjustments	\$8,332	\$3,710	\$4,756
Total Resources	\$9,481	\$9,006	\$9,224
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	3,946	4,108	4,110
8880 Financial Information System for California (State Operations)	1	-1	-
9892 Supplemental Pension Payments (State Operations)	40	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	198	431	189
Total Expenditures and Expenditure Adjustments	\$4,185	\$4,538	\$4,299
FUND BALANCE	\$5,296	\$4,468	\$4,925
Reserve for economic uncertainties	5,296	4,468	4,925
0003 Motor Vehicle Parking Facilities Moneys Account ^S			
BEGINNING BALANCE	\$5,015	\$6,840	\$3,950
Prior Year Adjustments	374	-	-
Adjusted Beginning Balance	\$5,389	\$6,840	\$3,950

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7760 Department of General Services - Continued

	2018-19*	2019-20*	2020-21*
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4144500 Parking Lot Revenues	5,072	5,681	6,327
4172500 Miscellaneous Revenue	52	52	52
Total Revenues, Transfers, and Other Adjustments	\$5,124	\$5,733	\$6,379
Total Resources	\$10,513	\$12,573	\$10,329
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	3,437	8,417	6,218
9892 Supplemental Pension Payments (State Operations)	10	19	19
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	226	187	182
Total Expenditures and Expenditure Adjustments	\$3,673	\$8,623	\$6,419
FUND BALANCE	\$6,840	\$3,950	\$3,910
Reserve for economic uncertainties	6,840	3,950	3,910
0006 Disability Access Account^s			
BEGINNING BALANCE	\$23,704	\$31,063	\$37,500
Prior Year Adjustments	5,680	-	-
Adjusted Beginning Balance	\$29,384	\$31,063	\$37,500
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	5,170	18,893	18,935
4130000 Architecture Public Building Fees	7,487	-	-
4163000 Investment Income - Surplus Money Investments	583	1	1
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	1	1
Transfers and Other Adjustments			
Loan from Disability Access Account (0006) to General Fund (0001) per Item 7760-011-0006, Budget Act of 2020	-	-	-35,000
Total Revenues, Transfers, and Other Adjustments	\$13,240	\$18,895	-\$16,063
Total Resources	\$42,624	\$49,958	\$21,437
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	10,749	11,640	11,650
8880 Financial Information System for California (State Operations)	1	-1	-
9892 Supplemental Pension Payments (State Operations)	118	246	246
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	693	573	461
Total Expenditures and Expenditure Adjustments	\$11,561	\$12,458	\$12,357
FUND BALANCE	\$31,063	\$37,500	\$9,080
Reserve for economic uncertainties	31,063	37,500	9,080
0026 State Motor Vehicle Insurance Account^s			
BEGINNING BALANCE	\$29,867	\$44,102	\$46,810
Prior Year Adjustments	-67	-	-
Adjusted Beginning Balance	\$29,800	\$44,102	\$46,810
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	17	-	-
4172500 Miscellaneous Revenue	48,715	38,746	38,746
Total Revenues, Transfers, and Other Adjustments	\$48,732	\$38,746	\$38,746
Total Resources	\$78,532	\$82,848	\$85,556
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	32,177	34,143	34,145
8880 Financial Information System for California (State Operations)	4	-4	-

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7760 Department of General Services - Continued

	2018-19*	2019-20*	2020-21*
9892 Supplemental Pension Payments (State Operations)	24	57	57
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,225	1,842	121
Total Expenditures and Expenditure Adjustments	<u>\$34,430</u>	<u>\$36,038</u>	<u>\$34,323</u>
FUND BALANCE	<u>\$44,102</u>	<u>\$46,810</u>	<u>\$51,233</u>
Reserve for economic uncertainties	44,102	46,810	51,233
0328 Public School Planning, Design, and Construction Review Revolving Fund^s			
BEGINNING BALANCE	\$18,883	\$48,667	\$65,498
Prior Year Adjustments	756	-	-
Adjusted Beginning Balance	<u>\$19,639</u>	<u>\$48,667</u>	<u>\$65,498</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	421	-	-
4130000 Architecture Public Building Fees	94,377	89,694	98,477
4163000 Investment Income - Surplus Money Investments	1,800	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	1	1	1
4172500 Miscellaneous Revenue	1	-	-
Transfers and Other Adjustments			
Loan from Public School Planning, Design and Construction Review Revolving Fund (0328) to General Fund (0001) per Item 7760-011-0328, Budget Act of 2020	-	-	-35,000
Total Revenues, Transfers, and Other Adjustments	<u>\$96,600</u>	<u>\$89,695</u>	<u>\$63,478</u>
Total Resources	<u>\$116,239</u>	<u>\$138,362</u>	<u>\$128,976</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	63,314	68,107	68,166
8880 Financial Information System for California (State Operations)	6	-7	-
9892 Supplemental Pension Payments (State Operations)	577	1,625	1,625
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	3,675	3,139	2,761
Total Expenditures and Expenditure Adjustments	<u>\$67,572</u>	<u>\$72,864</u>	<u>\$72,552</u>
FUND BALANCE	<u>\$48,667</u>	<u>\$65,498</u>	<u>\$56,424</u>
Reserve for economic uncertainties	48,667	65,498	56,424
3091 Certified Access Specialist Fund^s			
BEGINNING BALANCE	\$1,718	\$1,944	\$1,928
Prior Year Adjustments	76	-	-
Adjusted Beginning Balance	<u>\$1,794</u>	<u>\$1,944</u>	<u>\$1,928</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	18	-	-
4126400 Processing Fee	440	360	360
4129400 Other Regulatory Licenses and Permits	1	15	15
4130000 Architecture Public Building Fees	1	-	-
4140000 Document Sales	46	34	34
Total Revenues, Transfers, and Other Adjustments	<u>\$506</u>	<u>\$409</u>	<u>\$409</u>
Total Resources	<u>\$2,300</u>	<u>\$2,353</u>	<u>\$2,337</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	333	392	392
9892 Supplemental Pension Payments (State Operations)	3	7	7
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	20	26	22
Total Expenditures and Expenditure Adjustments	<u>\$356</u>	<u>\$425</u>	<u>\$421</u>
FUND BALANCE	<u>\$1,944</u>	<u>\$1,928</u>	<u>\$1,916</u>
Reserve for economic uncertainties	1,944	1,928	1,916

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7760 Department of General Services - Continued

	2018-19*	2019-20*	2020-21*
3144 Building Standards Administration Special Revolving Fund^s			
BEGINNING BALANCE	\$7,661	\$8,635	\$9,204
Adjusted Beginning Balance	\$7,661	\$8,635	\$9,204
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	3,153	3,100	3,200
Transfers and Other Adjustments			
Loan from Building Standards Administration Special Revolving Fund (3144) to General Fund (0001) per Item 7760-011-3144, Budget Act of 2020	-	-	-7,400
Total Revenues, Transfers, and Other Adjustments	\$3,153	\$3,100	-\$4,200
Total Resources	\$10,814	\$11,735	\$5,004
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
2240 Department of Housing and Community Development (State Operations)	1,160	1,089	1,090
3540 Department of Forestry and Fire Protection (State Operations)	174	187	876
7760 Department of General Services (State Operations)	657	1,034	1,037
9892 Supplemental Pension Payments (State Operations)	21	34	34
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	167	187	144
Total Expenditures and Expenditure Adjustments	\$2,179	\$2,531	\$3,181
FUND BALANCE	\$8,635	\$9,204	\$1,823
Reserve for economic uncertainties	8,635	9,204	1,823
3245 Disability Access and Education Revolving Fund^s			
BEGINNING BALANCE	\$1,305	\$1,628	\$1,821
Prior Year Adjustments	-125	-	-
Adjusted Beginning Balance	\$1,180	\$1,628	\$1,821
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	958	967	967
Total Revenues, Transfers, and Other Adjustments	\$958	\$967	\$967
Total Resources	\$2,138	\$2,595	\$2,788
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	464	733	732
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	46	41	33
Total Expenditures and Expenditure Adjustments	\$510	\$774	\$765
FUND BALANCE	\$1,628	\$1,821	\$2,023
Reserve for economic uncertainties	1,628	1,821	2,023
3292 State Project Infrastructure Fund^s			
BEGINNING BALANCE	\$128,089	\$751,865	\$754,192
Adjusted Beginning Balance	\$128,089	\$751,865	\$754,192
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	11,577	11,136	-
Transfers and Other Adjustments			
Past Year, Current Year, and Budget Year Revenue Adjustments	1	-	-
Revenue transfer from the State Project Infrastructure Fund (3292) to the General Fund	-	-	-694,192
Revenue transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per GC Sections 14692(a)(2)(C)(I) and 9112(a)(1)	-	-8,809	-
Revenue transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per GC Sections 9114.5(a) and 14692(a)(2)(C)	-4,880	-	-

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7760 Department of General Services - Continued

	2018-19*	2019-20*	2020-21*
Revenue transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per GC Sections 9114.5(a) and 14692(a)(2)(C).	-1,877	-	-
Total Revenues, Transfers, and Other Adjustments	\$4,821	\$2,327	-\$694,192
Total Resources	\$132,910	\$754,192	\$60,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (Capital Outlay)	11,045	-	-
Less funding provided by General Fund (Capital Outlay)	-630,000	-	-
Total Expenditures and Expenditure Adjustments	-\$618,955	-	-
FUND BALANCE	\$751,865	\$754,192	\$60,000
Reserve for economic uncertainties	751,865	754,192	60,000

† Fiscal year 2018-19 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2018-19 ending fund balance will be reflected as a prior year adjustment in the 2021-22 Governor's Budget publication.

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	3,452.1	3,477.0	3,477.0	\$263,735	\$265,444	\$263,023
Budget Position Transparency	-	252.0	252.0	-	18,005	18,906
Salary and Other Adjustments	-21.5	-	-	-17,479	10,523	10,260
Workload and Administrative Adjustments						
California Commission on Disability Access						
Assoc Govtl Program Analyst	-	-	1.0	-	-	83
Program Techn	-	-	1.0	-	-	46
California Pharmaceutical Collaborative Local Outreach						
Hlth Program Mgr II	-	-	1.0	-	-	91
Hlth Program Spec I	-	-	1.0	-	-	76
Hlth Program Spec II	-	-	1.0	-	-	84
Research Data Spec II	-	-	1.0	-	-	85
Contracted Fiscal Services Workload Increase						
Accounting Administrator I (Supvr)	-	-	1.0	-	-	82
Accounting Administrator III	-	-	1.0	-	-	101
Accounting Officer (Spec)	-	-	6.0	-	-	371
Assoc Accounting Analyst	-	-	3.0	-	-	223
Sr Accounting Officer (Spec)	-	-	4.0	-	-	273
Electric Vehicle Service Equipment Assessments and Infrastructure						
Proj Director I	-	-	1.0	-	-	560
Enterprise Technology Solutions Permanent Positions						
Info Tech Spec I	-	-	8.0	-	-	-
Info Tech Spec II	-	-	1.0	-	-	-
May Revision Office of Administrative Hearings Special Education Division Workload Increase						
Assoc Govtl Program Analyst	-	-	-	-	-	-137
Office Techn (Typing)	-	-	-	-	-	-167

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7760 Department of General Services - Continued

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Sr Legal Typist	-	-	-	-	-	-85
Staff Svcs Analyst (Gen)	-	-	-	-	-	-102
Office of Administrative Hearings Cannabis Workload						
Various	-	-	-	-	-	1,961
Office of Administrative Hearings Special Education Division Workload Increase						
Assoc Govtl Program Analyst	-	-	2.0	-	-	137
Office Techn (Typing)	-	-	4.0	-	-	167
Sr Legal Typist	-	-	2.0	-	-	85
Staff Svcs Analyst (Gen)	-	-	2.0	-	-	102
Statewide Emergency Management Functions						
Assoc Govtl Program Analyst	-	-	2.0	-	-	142
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	43.0	\$-	\$-	\$4,178
Totals, Adjustments	-21.5	252.0	295.0	\$-17,479	\$28,528	\$33,344
TOTALS, SALARIES AND WAGES	3,430.6	3,729.0	3,772.0	\$246,256	\$293,972	\$296,367

INFRASTRUCTURE OVERVIEW

DGS is responsible for managing approximately 35.1 million square feet of space that supports a variety of state programs and functions. Of this amount, 11.8 million net usable square feet is attributable to 56 DGS-managed state office buildings including the State Capitol; 2.4 million gross square feet related to 22 other state-owned buildings including warehouses, storage, the Central Heating and Cooling Plant, parking structures, and the State Records Warehouse; and 20.9 million net usable square feet is associated with DGS-managed commercial leases of all space types. Additionally, DGS has jurisdiction over retail and residential properties in downtown Sacramento that the Capitol Area Development Authority manages directly.

MAJOR PROJECT CHANGES**SUMMARY OF PROJECTS**

		State Building Program Expenditures	2018-19*	2019-20*	2020-21*
6340		CAPITAL OUTLAY Projects			
0000910	Sacramento Region: R Street Parking Structure		-	354	-
	Acquisition		-	354	-
0000952	Sacramento Region: Gregory Bateson Building Renovation		5,213	-	-
	Performance Criteria		5,213	-	-
0000954	Sacramento Region: State Printing Plant Demolition		815	21,471	-
	Working Drawings		815	-	-
	Construction		-	21,471	-
0000955	Sacramento Region: Jesse Unruh Building Renovation		6,335	-	-
	Performance Criteria		6,335	-	-
0000956	Sacramento Region: New Richards Boulevard Office Complex		18,053	1,014,598	-
	Performance Criteria		18,053	-	-
	Design Build		-	1,014,598	-

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7760 Department of General Services - Continued

		State Building Program Expenditures	2018-19*	2019-20*	2020-21*
6340		CAPITAL OUTLAY Projects			
0000962	Sacramento Region: 10th and O Street State Office Building		470,268	-	-
	Study		4,857	-	-
	Performance Criteria		6,188	-	-
	Design Build		459,223	-	-
0002632	Sacramento Region: Resources Building Renovation		-	8,874	-
	Performance Criteria		-	8,874	-
TOTALS, EXPENDITURES, ALL PROJECTS			\$500,684	\$1,045,297	\$-
FUNDING			2018-19*	2019-20*	2020-21*
0001	General Fund		\$660,416	\$30,345	\$-
0660	Public Buildings Construction Fund		459,223	1,014,598	-
0666	Service Revolving Fund		-	354	-
3292	State Project Infrastructure Fund		-618,955	-	-
TOTALS, EXPENDITURES, ALL FUNDS			\$500,684	\$1,045,297	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY		2018-19*	2019-20*	2020-21*
0001 General Fund				
APPROPRIATIONS				
301 Budget Act appropriation		\$30,416	\$30,345	-
311 Budget Act appropriation (transfer to State Project Infrastructure Fund)		630,000	-	-
TOTALS, EXPENDITURES		\$660,416	\$30,345	-
0660 Public Buildings Construction Fund				
APPROPRIATIONS				
301 Budget Act appropriation		-	\$1,014,598	-
Government Code section 9125.5		459,223	-	-
Totals Available		\$459,223	\$1,014,598	-
TOTALS, EXPENDITURES		\$459,223	\$1,014,598	-
0666 Service Revolving Fund				
APPROPRIATIONS				
301 Budget Act appropriation		-	\$354	-
TOTALS, EXPENDITURES		-	\$354	-
3292 State Project Infrastructure Fund				
APPROPRIATIONS				
311 Budget Act appropriation (transfer from State Project Infrastructure Fund to the General Fund)		-	-	(\$694,192)
Government Code section 9114.5		11,045	-	-
TOTALS, EXPENDITURES		\$11,045	-	-
Less funding provided by General Fund		-630,000	-	-
NET TOTALS, EXPENDITURES		-\$618,955	-	-
Total Expenditures, All Funds, (Capital Outlay)		\$500,684	\$1,045,297	\$0

7870 California Victim Compensation Board

The governing body of the California Victim Compensation Board (CalVCB) consists of three members: the Secretary of the Government Operations Agency who serves as the chair, the State Controller, and a public member appointed by the

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7870 California Victim Compensation Board - Continued

Governor. CalVCB provides responsive financial compensation to remedy the financial burdens of victims of crime through the Restitution Fund. The primary objectives of CalVCB are to:

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6380	Victim Compensation	108.3	104.8	104.8	\$109,910	\$116,496	\$118,734
6385	Restitution Program	27.0	27.0	27.0	9,699	14,351	14,348
6395	Good Samaritan	-	-	-	-	20	20
9900100	Administration	87.0	87.0	87.0	11,294	12,723	12,718
9900200	Administration - Distributed	-	-	-	-11,294	-12,723	-12,718
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		222.3	218.8	218.8	\$119,609	\$130,867	\$133,102

FUNDING		2018-19*	2019-20*	2020-21*
0001	General Fund	\$134	\$138	\$23,638
0214	Restitution Fund	95,463	97,072	73,385
0890	Federal Trust Fund	17,599	24,851	24,828
0995	Reimbursements	-	1,000	1,000
3286	Safe Neighborhoods and Schools Fund	6,413	7,806	10,251
TOTALS, EXPENDITURES, ALL FUNDS		\$119,609	\$130,867	\$133,102

LEGAL CITATIONS AND AUTHORITY

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

MAJOR PROGRAM CHANGES

- Restitution Fund Backfill—The Budget includes \$23.5 million one-time General Fund to backfill the decline in revenues in the Restitution Fund. This funding will enable the Victim Compensation Board to continue providing vital compensation payments to victims.

DETAILED BUDGET ADJUSTMENTS

		2019-20*			2020-21*		
		General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments							
Workload Budget Change Proposals							
	• Restitution Fund Backfill	\$-	\$-	-	\$23,500	\$-26,500	-
Totals, Workload Budget Change Proposals		\$-	\$-	-	\$23,500	\$-26,500	-
Other Workload Budget Adjustments							

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7870 California Victim Compensation Board - Continued

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Expenditure by Category Redistribution	-	1,358	-	-	943	-
• Other Post-Employment Benefit Adjustments	-	202	-	-	202	-
• Attorney General Services Rate Increases	-	23	-	-	28	-
• Salary Adjustments	4	645	-	4	624	-
• Benefit Adjustments	-	308	-	-	352	-
• Retirement Rate Adjustments	-	303	-	-	303	-
• SWCAP	-	-	-	-	-23	-
• Budget Position Transparency	-	-1,358	-5.9	-	-943	-5.9
• Miscellaneous Baseline Adjustments	-	7,693	-	-	-1,383	-
Totals, Other Workload Budget Adjustments	\$4	\$9,174	-5.9	\$4	\$103	-5.9
Totals, Workload Budget Adjustments	\$4	\$9,174	-5.9	\$23,504	\$-26,397	-5.9
Totals, Budget Adjustments	\$4	\$9,174	-5.9	\$23,504	\$-26,397	-5.9

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

DETAILED EXPENDITURES BY PROGRAM

		2018-19*	2019-20*	2020-21*
6380	PROGRAM REQUIREMENTS			
	VICTIM COMPENSATION			
	State Operations:			
0001	General Fund	\$134	\$138	\$23,638
0214	Restitution Fund	26,237	25,483	2,876
0890	Federal Trust Fund	512	1,851	1,828
0995	Reimbursements	-	1,000	1,000
	Totals, State Operations	\$26,883	\$28,472	\$29,342
	Local Assistance:			
0214	Restitution Fund	\$59,527	\$57,218	\$56,141
0890	Federal Trust Fund	17,087	23,000	23,000
3286	Safe Neighborhoods and Schools Fund	6,413	7,806	10,251
	Totals, Local Assistance	\$83,027	\$88,024	\$89,392

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7870 California Victim Compensation Board - Continued

		2018-19*	2019-20*	2020-21*
	PROGRAM REQUIREMENTS			
6385	RESTITUTION PROGRAM			
	State Operations:			
0214	Restitution Fund	\$3,771	\$7,034	\$7,031
	Totals, State Operations	\$3,771	\$7,034	\$7,031
	Local Assistance:			
0214	Restitution Fund	\$5,928	\$7,317	\$7,317
	Totals, Local Assistance	\$5,928	\$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	\$11,294	\$12,723	\$12,718
	Totals, State Operations	\$11,294	\$12,723	\$12,718
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0214	Restitution Fund	-\$11,294	-\$12,723	-\$12,718
	Totals, State Operations	-\$11,294	-\$12,723	-\$12,718
	TOTALS, EXPENDITURES			
	State Operations	30,654	35,506	36,373
	Local Assistance	88,955	95,361	96,729
	Totals, Expenditures	\$119,609	\$130,867	\$133,102

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
PERSONAL SERVICES						
Baseline Positions	224.7	224.7	224.7	\$16,710	\$16,710	\$16,688
Budget Position Transparency	-	-5.9	-5.9	-	-1,358	-943
Other Adjustments	-2.4	-	-	-973	-1,884	1,128
Net Totals, Salaries and Wages	222.3	218.8	218.8	\$15,737	\$13,468	\$16,873
Staff Benefits	-	-	-	9,077	9,852	8,365
Totals, Personal Services	222.3	218.8	218.8	\$24,814	\$23,320	\$25,238
OPERATING EXPENSES AND EQUIPMENT				\$5,840	\$12,186	\$11,135
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$30,654	\$35,506	\$36,373

2 Local Assistance	Expenditures		
	2018-19*	2019-20*	2020-21*
Victims of Crime Claim Payments	\$63,996	\$67,177	\$66,100
Joint Powers/Criminal Restitution Compacts	13,881	14,137	14,137

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7870 California Victim Compensation Board - Continued

2 Local Assistance	Expenditures		
	2018-19*	2019-20*	2020-21*
10 Percent County Rebates	2,862	4,221	4,221
Trauma Recovery Centers	1,803	2,000	2,000
Good Samaritan	-	20	20
Proposition 47 - Trauma Recovery Centers	6,413	7,806	10,251
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$88,955	\$95,361	\$96,729

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$134	\$134	\$138
Allocation for Employee Compensation	-	4	-
011 Budget Act appropriation (transfer to Restitution Fund)	-	-	23,500
TOTALS, EXPENDITURES	\$134	\$138	\$23,638
0214 Restitution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$30,008	\$34,898	\$33,407
Allocation for Employee Compensation	-	645	-
Allocation for Other Post-Employment Benefits	-	202	-
Allocation for Staff Benefits	-	308	-
Attorney General Services Rate Increases	-	23	-
Budget Position Transparency	-	-1,358	-
Current Year and Budget Year Expenditure Adjustments	-	-3,862	-
Expenditure by Category Redistribution	-	1,358	-
Section 3.60 Pension Contribution Adjustment	-	303	-
Totals Available	\$30,008	\$32,517	\$33,407
TOTALS, EXPENDITURES	\$30,008	\$32,517	\$33,407
Less funding provided by General Fund	-	-	-23,500
NET TOTALS, EXPENDITURES	\$30,008	\$32,517	\$9,907
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$512	\$1,851	\$1,828
Totals Available	\$512	\$1,851	\$1,828
TOTALS, EXPENDITURES	\$512	\$1,851	\$1,828
0903 State Penalty Fund			
APPROPRIATIONS			
011 Budget Act appropriation (transfer from the State Penalty Fund to the Restitution Fund)	(\$6,534)	(\$6,534)	(\$6,534)
TOTALS, EXPENDITURES	-	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$1,000	\$1,000
TOTALS, EXPENDITURES	-	\$1,000	\$1,000
Total Expenditures, All Funds, (State Operations)	\$30,654	\$35,506	\$36,373

2 LOCAL ASSISTANCE **2018-19*** **2019-20*** **2020-21***

0214 Restitution Fund

APPROPRIATIONS

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

7870 California Victim Compensation Board - Continued

2 LOCAL ASSISTANCE	2018-19*	2019-20*	2020-21*
101 Budget Act appropriation	-	\$20	\$20
102 Budget Act appropriation	13,881	14,137	14,137
103 Budget Act appropriation	1,803	2,000	2,000
Government Code section 13964	46,909	33,622	43,100
Current Year and Budget Year Expenditure Adjustments	-	10,555	-
Government Code section 13963(f)	2,862	4,221	4,221
Totals Available	\$65,455	\$64,555	\$63,478
TOTALS, EXPENDITURES	\$65,455	\$64,555	\$63,478
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$17,087	\$23,000	\$23,000
Totals Available	\$17,087	\$23,000	\$23,000
TOTALS, EXPENDITURES	\$17,087	\$23,000	\$23,000
3286 Safe Neighborhoods and Schools Fund			
APPROPRIATIONS			
Government Code section 7599.1(c)	\$6,413	\$7,806	\$10,251
Totals Available	\$6,413	\$7,806	\$10,251
TOTALS, EXPENDITURES	\$6,413	\$7,806	\$10,251
Total Expenditures, All Funds, (Local Assistance)	\$88,955	\$95,361	\$96,729
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$119,609	\$130,867	\$133,102

FUND CONDITION STATEMENTS

	2018-19*	2019-20*	2020-21*
0214 Restitution Fund^S			
BEGINNING BALANCE	\$64,692	\$48,233	\$16,319
Prior Year Adjustments	7,632	-	-
Adjusted Beginning Balance	\$72,324	\$48,233	\$16,319
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4131000 Crimes of Public Offense Fines	17,035	10,000	10,000
4131500 Felony Conviction Penalties	47,352	50,000	50,000
4143500 Miscellaneous Services to the Public	1	1	1
4163000 Investment Income - Surplus Money Investments	1,272	350	350
4170700 Civil and Criminal Violation Assessment	1,361	1,300	1,300
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	465	300	300
4172500 Miscellaneous Revenue	622	4	4
Transfers and Other Adjustments			
Revenue Transfer from the State Penalty Fund (0903) to the Restitution Fund (0214) per Proposed Item 7870-011-0903	6,534	6,534	6,534
Total Revenues, Transfers, and Other Adjustments	\$74,642	\$68,489	\$68,489
Total Resources	\$146,966	\$116,722	\$84,808
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7870 California Victim Compensation Board (State Operations)	30,008	32,517	33,407
7870 California Victim Compensation Board (Local Assistance)	65,455	64,555	63,478
8880 Financial Information System for California (State Operations)	3	-5	-
9892 Supplemental Pension Payments (State Operations)	381	863	863
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,886	2,473	2,822
Less funding provided by General Fund (State Operations)	-	-	-23,500

* 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

	2018-19*	2019-20*	2020-21*
Total Expenditures and Expenditure Adjustments	\$98,733	\$100,403	\$77,070
FUND BALANCE	\$48,233	\$16,319	\$7,738
Reserve for economic uncertainties	48,233	16,319	7,738

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	224.7	224.7	224.7	\$16,710	\$16,710	\$16,688
Budget Position Transparency	-	-5.9	-5.9	-	-1,358	-943
Salary and Other Adjustments	-2.4	-	-	-973	-1,884	1,128
Totals, Adjustments	-2.4	-5.9	-5.9	\$-973	\$-3,242	\$185
TOTALS, SALARIES AND WAGES	222.3	218.8	218.8	\$15,737	\$13,468	\$16,873

7900 Public Employees' Retirement System

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 2,006,000 active employees and retirees of state and local agencies in California as of June 30, 2019. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,480,000 active and retired state, local government, and school employees and their family members as of June 30, 2019. CalPERS develops, negotiates, and administers contracts with health maintenance organizations, group hospitals, and medical insurance plans. In addition, CalPERS administers a long-term care program for members and eligible individuals.

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6410	Retirement	709.2	776.3	776.3	\$105,106	\$116,241	\$118,879
6412	Social Security	-	5.0	5.0	-	1,024	1,025
6415	Health Benefits	254.6	254.6	254.6	67,987	77,038	77,123
6420	Investment Operations	315.8	357.5	357.5	72,435	89,978	94,972
6425	Administration	1,398.7	1,568.7	1,568.7	197,973	221,693	225,702
6430	Benefit Payments	-	-	-	29,255,375	31,230,368	32,967,144
9990	Unscheduled Items of Appropriation	-	-	-	3,404,000	-	243,000
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		2,678.3	2,962.1	2,962.1	\$33,102,876	\$31,736,342	\$33,727,845

FUNDING		2018-19*	2019-20*	2020-21*
0001	General Fund	\$3,404,000	\$696	\$243,000
0652	Old Age and Survivors Insurance Revolving Fund	-	1,024	1,025
0815	Judges Retirement Fund	2,314	1,864	1,828
0820	Legislators Retirement Fund	510	471	472
0822	Public Employees Health Care Fund (PEHCF)	4,162,393	4,260,752	4,387,406
0830	Public Employees Retirement Fund	25,362,399	27,285,755	28,896,591
0833	Annuity Health Care Coverage Fund	130,031	139,911	150,207

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

7900 Public Employees' Retirement System - Continued

FUNDING		2018-19*	2019-20*	2020-21*
0849	Replacement Benefit Custodial Fund	449	486	607
0884	Judges Retirement System II Fund	2,561	2,107	2,093
0950	Public Employees Contingency Reserve Fund	28,294	31,559	31,591
0995	Reimbursements	9,925	11,717	13,025
TOTALS, EXPENDITURES, ALL FUNDS		\$33,102,876	\$31,736,342	\$33,727,845

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

MAJOR PROGRAM CHANGES

- The Budget includes an estimated \$7.0 billion contribution (\$4.0 billion General Fund) to the CalPERS state retirement plans, as required by statute. The \$330 million estimated increase (\$186 million General Fund) from the previous fiscal year is due to (1) the normal progression of the existing amortization and smoothing policy, (2) the impact of the supplemental pension payments made, and (3) increases in payroll.
- The 2019 Budget Act included a \$3 billion General Fund supplemental pension payment to be paid to CalPERS over fiscal years 2018-19 through 2022-23. Of the entire amount, \$2.5 billion was transferred in 2019. The 2020 Budget Act redirects the \$2.5 billion payment to produce the most immediate savings over fiscal years 2019-20, 2020-21, and 2021-22, and reduces the remaining \$500 million General Fund payment over fiscal years 2020-21 through 2022-23 to a single \$243 million payment in 2020-21 using Proposition 2 debt repayment funding. The impact of this change is not reflected in the statutorily-required contributions described above.
- Although not reflected in 7900 - Public Employees' Retirement System, the Budget includes \$221 million within the Proposition 2 debt repayment requirement to pay down the General Fund's portion of a loan from the Surplus Money Investment Fund authorized by Chapter 50, Statutes of 2017 (SB 84). This loan funded a one-time \$6 billion supplemental pension payment towards the CalPERS state retirement plans in 2017-18.

DETAILED BUDGET ADJUSTMENTS

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Supplemental Pension Payment Adjustments	\$-	\$-	-	\$-265,000	\$-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-265,000	\$-	-
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	-	2,751	-	-	2,751	-
• Miscellaneous Baseline Adjustments	-	-189,281	-48.6	243,000	1,559,319	-48.6
• Salary Adjustments	-	7,740	-	-	7,780	-
• Benefit Adjustments	-	3,706	-	-	4,265	-
• Retirement Rate Adjustments	-	4,099	-	-	4,099	-
Totals, Other Workload Budget Adjustments	\$-	\$-170,985	-48.6	\$243,000	\$1,578,214	-48.6
Totals, Workload Budget Adjustments	\$-	\$-170,985	-48.6	\$-22,000	\$1,578,214	-48.6
Totals, Budget Adjustments	\$-	\$-170,985	-48.6	\$-22,000	\$1,578,214	-48.6

* 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 2018-19*	CY 2019-20*	BY 2020-21*
Beginning Balance	\$354,602,183	\$372,611,877	\$391,828,826
Prior Year Adjustments	318,068	-	-
Adjusted Beginning Balance	\$354,920,251	\$372,611,877	\$391,828,826
Revenues:			
Investment Income	\$23,082,080	\$24,697,826	\$26,426,674
Employer Contributions-State ^{3/}	6,603,021	7,207,907	7,207,907
Employer Contributions-Local	9,037,856	9,865,791	9,865,791
Member Contributions	4,636,419	5,061,150	5,061,150
Contribution Refunds	(280,266)	(299,885)	(320,877)
Total Revenues	\$43,079,110	\$46,532,789	\$48,240,645
Expenditures:			
Pension Benefit Payments	\$24,168,373	\$25,860,159	\$27,670,370
Administrative Expenditures ^{4/}	380,705	435,454	436,466
Other Expenditures ^{5/}	838,406	1,020,227	1,020,227
Total Expenditures	\$25,387,484	\$27,315,840	\$29,127,063
Ending Fund Balance	\$372,611,877	\$391,828,826	\$410,942,408

^{1/} This display reflects fund data as of the 2020-21 Governor's Budget.

^{2/} This display does not reflect the supplemental pension payments to the CalPERS state plans and Schools Pool that are included in the 2019 Budget Act. Chapter 33, Statutes of 2019 (SB 90) authorized a \$3 billion supplemental pension payment to be paid to CalPERS over fiscal years 2018-19 through 2022-23, and Chapter 859, Statutes of 2019 (AB 118) authorized a \$100 million supplemental pension payment to be paid to CalPERS over fiscal years 2019-20 through 2022-23. The following changes were implemented as part of the Budget Act of 2020: (1) remove the General Fund payments currently scheduled over fiscal years 2020-21 through 2022-23, (2) pay the currently scheduled \$243 million 2020-21 General Fund payment to the state patrol member plan using Proposition 2 debt repayment funding, and (3) redirect the \$2.5 billion transferred in 2019 to produce the most immediate savings (over fiscal years 2019-20, 2020-21, and 2021-22). None of these payments, or the impact of the changes as part of the 2020 Budget Act, are reflected in the Employer Contributions-State amounts.

^{3/} The 2020 Budget Act estimates 2020-21 state contributions to CalPERS to be \$6,992,699,000. The decrease in this estimate from the 2020-21 Governor's Budget to the 2020 Budget Act reflects a slight decrease in the state plans' employer contribution rate, as approved by the CalPERS Board of Administration at its April 2020 meeting.

^{4/} The 2020 Budget Act estimates 2020-21 administrative expenditures to be \$446,556,000, as approved by the CalPERS Board of Administration at its April 2020 meeting. The increase to this estimate from the 2020-21 Governor's Budget to the 2020 Budget Act is primarily due to an increase in salary and benefits.

^{5/} The 2020 Budget Act estimates 2020-21 other expenditures to be \$810,762,000, as approved by the CalPERS Board of Administration at its April 2020 meeting. The decrease to this estimate from the 2020-21 Governor's Budget to the 2020 Budget Act is primarily due to a decrease in investment external management fees and third party administrator fees.

7900 Public Employees' Retirement System - Continued

State Retiree Healthcare Prefunding

0833 Annuitants' Health Care Coverage Fund Summary ^{1/} (California Employers' Retiree Benefit Trust)	PY 2018-19*	CY 2019-20*	BY 2020-21*
Beginning Balance	\$874,290	\$1,583,819	\$2,797,174
Revenues: ^{2/}			
299001 State Prefunding of OPEB:			
State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU)	\$143,424	\$361,222	\$586,514
State BU2 Subaccount	13,778	24,780	25,524
State BU5 Subaccount	61,510	77,948	72,643
State BU6 Subaccount	213,184	243,583	258,198
State BU7 Subaccount	26,632	46,798	49,372
State BU8 Subaccount	27,543	48,587	51,016
State BU9 Subaccount	26,622	65,059	67,010
State BU10 Subaccount	8,886	21,744	23,484
State BU12 Subaccount	32,536	53,725	73,506
State BU13 Subaccount	3,584	6,360	6,742
State BU16 Subaccount	10,962	12,253	12,865
State BU18 Subaccount	17,651	32,934	34,383
State BU19 Subaccount	19,360	33,877	34,893
State Judicial Employees Subaccount	7,868	8,415	8,667
State Excluded Employees	6,486	18,391	29,325
State Income from Investments	90,499	159,542	262,152
Total Revenues	\$710,525	\$1,215,218	\$1,596,294
Expenditures:			
Administrative Expenditures	\$996	\$1,863	\$3,056
Total Expenditures	\$996	\$1,863	\$3,056
Total Resources ^{3/}	\$1,583,819	\$2,797,174	\$4,390,412

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

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

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

7900 Public Employees' Retirement System - Continued

PROGRAM DESCRIPTIONS

6410 - RETIREMENT

CalPERS provides retirement planning education, service and disability retirement, refunds, and survivor and death benefits for employees of California public employers. CalPERS provides special benefits based on death or disability incurred in the line of duty for members in certain occupations. As of June 30, 2019, there were about 1,294,000 active and inactive members, and about 712,000 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, 2019, there were 2,890 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 \$376.3 billion, as of June 30, 2019.

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

	2018-19*	2019-20*	2020-21*
PROGRAM REQUIREMENTS			
6410 RETIREMENT			
State Operations:			

* 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

		2018-19*	2019-20*	2020-21*
0815	Judges Retirement Fund	\$2,314	\$1,864	\$1,828
0820	Legislators Retirement Fund	510	471	472
0830	Public Employees Retirement Fund	95,137	106,111	107,810
0833	Annuity Health Care Coverage Fund	4,135	5,202	6,069
0849	Replacement Benefit Custodial Fund	449	486	607
0884	Judges Retirement System II Fund	2,561	2,107	2,093
	Totals, State Operations	\$105,106	\$116,241	\$118,879
	PROGRAM REQUIREMENTS			
6412	SOCIAL SECURITY			
	State Operations:			
0652	Old Age and Survivors Insurance Revolving Fund	\$-	\$1,024	\$1,025
	Totals, State Operations	\$-	\$1,024	\$1,025
	PROGRAM REQUIREMENTS			
6415	HEALTH BENEFITS			
	State Operations:			
0822	Public Employees Health Care Fund (PEHCF)	\$39,693	\$45,479	\$45,532
0950	Public Employees Contingency Reserve Fund	28,294	31,559	31,591
	Totals, State Operations	\$67,987	\$77,038	\$77,123
	PROGRAM REQUIREMENTS			
6420	INVESTMENT OPERATIONS			
	State Operations:			
0830	Public Employees Retirement Fund	\$72,435	\$89,978	\$94,972
	Totals, State Operations	\$72,435	\$89,978	\$94,972
	PROGRAM REQUIREMENTS			
6425	ADMINISTRATION			
	State Operations:			
0001	General Fund	\$-	\$696	\$-
0830	Public Employees Retirement Fund	188,048	209,280	212,677
0995	Reimbursements	9,925	11,717	13,025
	Totals, State Operations	\$197,973	\$221,693	\$225,702
	PROGRAM REQUIREMENTS			
6430	BENEFIT PAYMENTS			
	Unclassified:			
0822	Public Employees Health Care Fund (PEHCF)	\$4,122,700	\$4,215,273	\$4,341,874
0830	Public Employees Retirement Fund	25,006,779	26,880,386	28,481,132
0833	Annuity Health Care Coverage Fund	125,896	134,709	144,138
	Totals, Unclassified	\$29,255,375	\$31,230,368	\$32,967,144
	PROGRAM REQUIREMENTS			
9990	UNSCHEDULED ITEMS OF APPROPRIATION			
	State Operations:			
0001	General Fund	\$3,404,000	\$-	\$243,000
	Totals, State Operations	\$3,404,000	\$-	\$243,000
	TOTALS, EXPENDITURES			
	State Operations	3,847,501	505,974	760,701
	Unclassified	29,255,375	31,230,368	32,967,144
	Totals, Expenditures	\$33,102,876	\$31,736,342	\$33,727,845

* 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**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
PERSONAL SERVICES						
Baseline Positions	3,005.7	3,010.7	3,010.7	\$243,367	\$244,613	\$243,917
Other Adjustments	-327.4	-48.6	-48.6	-12,327	7,551	7,556
Net Totals, Salaries and Wages	2,678.3	2,962.1	2,962.1	\$231,040	\$252,164	\$251,473
Staff Benefits	-	-	-	3,534,534	166,146	409,227
Totals, Personal Services	2,678.3	2,962.1	2,962.1	\$3,765,574	\$418,310	\$660,700
OPERATING EXPENSES AND EQUIPMENT				\$81,877	\$87,614	\$99,951
SPECIAL ITEMS OF EXPENSES				50	50	50
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$3,847,501	\$505,974	\$760,701

4 Unclassified	Expenditures		
	2018-19*	2019-20*	2020-21*
Other Special Items of Expense	\$29,255,375	\$31,230,368	\$32,967,144
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$29,255,375	\$31,230,368	\$32,967,144

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
State retirement contribution to CalPERS (GF)	(\$2,890,497)	(\$3,179,276)	(\$3,281,768)
Revised Estimates	(-)	(-67,183)	(-)
State retirement contribution to CalPERS (GF) CSU	(683,295)	(722,592)	(732,848)
Revised Estimates	(-)	(-6,322)	(-)
Government Code section 20825.1 (Supplemental Pension Payment)	2,500,000	-	-
Government Code section 20825.2 (CalPERS Schools Pool Supplanting Payment)	904,000	-	-
Prior Year Balances Available:			
Chapter 665, Statutes of 2018	-	696	-
Pending Legislation (Supplemental Pension Payment)	-	-	243,000
TOTALS, EXPENDITURES	\$3,404,000	\$696	\$243,000
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (SF)	(\$1,836,568)	(\$2,007,247)	(\$2,094,317)
Revised Estimates	(-)	(-13,393)	(-)
TOTALS, EXPENDITURES	-	-	-
0652 Old Age and Survivors Insurance Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$988	\$1,025
Allocation for Employee Compensation	-	15	-
Allocation for Other Post-Employment Benefits	-	5	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	8	-
TOTALS, EXPENDITURES	-	\$1,024	\$1,025
0815 Judges Retirement Fund			

* 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	2018-19*	2019-20*	2020-21*
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,314)	(\$1,864)	(\$1,828)
Article XVI, Section 17 of the California State Constitution	2,314	1,864	1,828
Allocation for Employee Compensation	-	30	-
Allocation for Other Post-Employment Benefits	-	11	-
Allocation for Staff Benefits	-	15	-
Current Year and Budget Year Adjustments	-	-72	-
Section 3.60 Pension Contribution Adjustment	-	16	-
TOTALS, EXPENDITURES	\$2,314	\$1,864	\$1,828
0820 Legislators Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$510)	(\$471)	(\$472)
Article XVI, Section 17 of the California State Constitution	510	471	472
Allocation for Employee Compensation	-	8	-
Allocation for Other Post-Employment Benefits	-	3	-
Allocation for Staff Benefits	-	4	-
Current Year and Budget Year Adjustments	-	-19	-
Section 3.60 Pension Contribution Adjustment	-	4	-
TOTALS, EXPENDITURES	\$510	\$471	\$472
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
001 Budget Act appropriation	\$39,693	\$43,858	\$45,532
Allocation for Employee Compensation	-	683	-
Allocation for Other Post-Employment Benefits	-	245	-
Allocation for Staff Benefits	-	329	-
Section 3.60 Pension Contribution Adjustment	-	364	-
TOTALS, EXPENDITURES	\$39,693	\$45,479	\$45,532
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
003 Budget Act appropriation	(\$838,406)	(\$1,020,227)	(\$810,762)
015 Budget Act appropriation	(355,620)	(405,369)	(415,459)
Article XVI, Section 17 of the California State Constitution	355,570	405,319	415,409
Allocation for Employee Compensation	-	6,326	-
Allocation for Other Post-Employment Benefits	-	2,243	-
Allocation for Staff Benefits	-	3,023	-
Current Year and Budget Year Adjustments	-	-14,934	-
Section 3.60 Pension Contribution Adjustment	-	3,342	-
Government Code section 20236 (investment related bill analysis)	50	50	50
TOTALS, EXPENDITURES	\$355,620	\$405,369	\$415,459
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$4,135)	(\$5,202)	(\$6,069)
Government Code section 22940	4,135	5,202	6,069
Allocation for Employee Compensation	-	83	-
Allocation for Other Post-Employment Benefits	-	30	-
Allocation for Staff Benefits	-	40	-
Current Year and Budget Year Adjustments	-	-198	-
Section 3.60 Pension Contribution Adjustment	-	45	-
TOTALS, EXPENDITURES	\$4,135	\$5,202	\$6,069
0849 Replacement Benefit Custodial Fund			

* 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	2018-19*	2019-20*	2020-21*
APPROPRIATIONS			
015 Budget Act appropriation	(\$449)	(\$486)	(\$607)
Government Code section 21756	449	486	607
TOTALS, EXPENDITURES	\$449	\$486	\$607
0884 Judges Retirement System II Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,561)	(\$2,107)	(\$2,093)
Article XVI, Section 17 of the California State Constitution	2,561	2,107	2,093
Allocation for Employee Compensation	-	35	-
Allocation for Other Post-Employment Benefits	-	12	-
Allocation for Staff Benefits	-	17	-
Current Year and Budget Year Adjustments	-	-83	-
Section 3.60 Pension Contribution Adjustment	-	19	-
TOTALS, EXPENDITURES	\$2,561	\$2,107	\$2,093
0950 Public Employees Contingency Reserve Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$27,988	\$30,250	\$31,265
Allocation for Employee Compensation	-	413	-
Allocation for Other Post-Employment Benefits	-	149	-
Allocation for Staff Benefits	-	199	-
Section 3.60 Pension Contribution Adjustment	-	223	-
017 Budget Act appropriation	306	306	326
Allocation for Employee Compensation	-	8	-
Allocation for Other Post-Employment Benefits	-	3	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	4	-
TOTALS, EXPENDITURES	\$28,294	\$31,559	\$31,591
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (NGC)	(\$779,222)	(\$848,994)	(\$883,766)
Revised Estimates	(-)	(-8,455)	(-)
TOTALS, EXPENDITURES	-	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,925	\$11,717	\$13,025
TOTALS, EXPENDITURES	\$9,925	\$11,717	\$13,025
Total Expenditures, All Funds, (State Operations)	\$3,847,501	\$505,974	\$760,701
4 UNCLASSIFIED	2018-19*	2019-20*	2020-21*
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
Government Code section 22840.2 (benefits paid)	\$4,122,700	\$4,176,277	\$4,341,874
Current Year and Budget Year Adjustments	-	38,996	-
TOTALS, EXPENDITURES	\$4,122,700	\$4,215,273	\$4,341,874
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
Government Code sections 20170-20178 (benefits paid)	\$24,168,373	\$26,087,670	\$27,670,370
Current Year and Budget Year Adjustments	-	-227,511	-
Government Code sections 20172 and 20208 (other investment-related expenses)	78,782	120,436	124,856
Government Code section 20210 (external investment advisors)	759,624	899,791	685,906

* 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

4 UNCLASSIFIED	2018-19*	2019-20*	2020-21*
TOTALS, EXPENDITURES	\$25,006,779	\$26,880,386	\$28,481,132
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
Government Code sections 22940 (benefits paid)	\$125,896	\$119,839	\$144,138
Current Year and Budget Year Adjustments	-	14,870	-
TOTALS, EXPENDITURES	\$125,896	\$134,709	\$144,138
Total Expenditures, All Funds, (Unclassified)	\$29,255,375	\$31,230,368	\$32,967,144
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$33,102,876	\$31,736,342	\$33,727,845

FUND CONDITION STATEMENTS

	2018-19*	2019-20*	2020-21*
0822 Public Employees Health Care Fund (PEHCF) ^N			
BEGINNING BALANCE	\$591,323	\$389,693	\$107,206
Prior Year Adjustments	-88,701	-	-
Adjusted Beginning Balance	\$502,622	\$389,693	\$107,206
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	53,940	56,637	59,469
4170900 Contributions to Fiduciary Funds	3,999,270	3,925,572	4,330,723
Total Revenues, Transfers, and Other Adjustments	\$4,053,210	\$3,982,209	\$4,390,192
Total Resources	\$4,555,832	\$4,371,902	\$4,497,398
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	39,693	45,479	45,532
7900 Public Employees' Retirement System (Unclassified)	4,122,700	4,215,273	4,341,874
9892 Supplemental Pension Payments (State Operations)	478	1,053	1,053
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	3,268	2,891	2,310
Total Expenditures and Expenditure Adjustments	\$4,166,139	\$4,264,696	\$4,390,769
FUND BALANCE	\$389,693	\$107,206	\$106,629
Reserve for economic uncertainties	389,693	107,206	106,629
0833 Annuitants Health Care Coverage Fund ^N			
BEGINNING BALANCE	\$8,299,427	\$9,815,305	\$12,051,385
Prior Year Adjustments	-78,525	-	-
Adjusted Beginning Balance	\$8,220,902	\$9,815,305	\$12,051,385
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	485,792	601,079	668,135
4170900 Contributions to Fiduciary Funds	528,495	560,081	568,081
4172500 Miscellaneous Revenue	710,525	1,215,218	1,596,294
Total Revenues, Transfers, and Other Adjustments	\$1,724,812	\$2,376,378	\$2,832,510
Total Resources	\$9,945,714	\$12,191,683	\$14,883,895
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	4,135	5,202	6,069
7900 Public Employees' Retirement System (Unclassified)	125,896	134,709	144,138
9892 Supplemental Pension Payments (State Operations)	43	95	95
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	335	292	273
Total Expenditures and Expenditure Adjustments	\$130,409	\$140,298	\$150,575

* 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

	2018-19*	2019-20*	2020-21*
FUND BALANCE	\$9,815,305	\$12,051,385	\$14,733,320
Reserve for economic uncertainties	9,815,305	12,051,385	14,733,320
0950 Public Employees Contingency Reserve Fund^N			
BEGINNING BALANCE	\$18,101	\$15,447	\$12,482
Prior Year Adjustments	-759	-	-
Adjusted Beginning Balance	\$17,342	\$15,447	\$12,482
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	5,932	5,284	4,270
4170900 Contributions to Fiduciary Funds	22,338	25,793	23,745
4172500 Miscellaneous Revenue	4,200	4,200	-
Total Revenues, Transfers, and Other Adjustments	\$32,470	\$35,277	\$28,015
Total Resources	\$49,812	\$50,724	\$40,497
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	28,294	31,559	31,591
9650 Health and Dental Benefits for Annuitants (State Operations)	4,200	4,200	-
9892 Supplemental Pension Payments (State Operations)	327	722	722
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,544	1,761	1,679
Total Expenditures and Expenditure Adjustments	\$34,365	\$38,242	\$33,992
FUND BALANCE	\$15,447	\$12,482	\$6,505
Reserve for economic uncertainties	15,447	12,482	6,505

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	3,005.7	3,010.7	3,010.7	\$243,367	\$244,613	\$243,917
Salary and Other Adjustments	-327.4	-48.6	-48.6	-12,327	7,551	7,556
Totals, Adjustments	-327.4	-48.6	-48.6	\$-12,327	\$7,551	\$7,556
TOTALS, SALARIES AND WAGES	2,678.3	2,962.1	2,962.1	\$231,040	\$252,164	\$251,473

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.

* 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

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6440 Regulatory Oversight	20.8	21.3	22.3	\$3,967	\$4,263	\$4,878
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	20.8	21.3	22.3	\$3,967	\$4,263	\$4,878
FUNDING		2018-19*		2019-20*		2020-21*
0001 General Fund		\$2,341		\$2,374		\$2,813
0995 Reimbursements		117		184		184
9740 Central Service Cost Recovery Fund		1,509		1,705		1,881
TOTALS, EXPENDITURES, ALL FUNDS		\$3,967		\$4,263		\$4,878

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

DETAILED BUDGET ADJUSTMENTS

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Right-size Funding for Staff and Contracted Services	\$-	\$-	-	\$386	\$258	1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$386	\$258	1.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	12	8	-	12	8	-
• Expenditure by Category Redistribution	13	9	-	-8	-5	-
• Miscellaneous Baseline Adjustments	-	-	-	71	-71	-
• Salary Adjustments	62	41	-	43	29	-
• Retirement Rate Adjustments	24	16	-	24	16	-
• Benefit Adjustments	19	13	-	20	14	-
• Budget Position Transparency	-13	-9	-0.3	8	5	-0.3
Totals, Other Workload Budget Adjustments	\$117	\$78	-0.3	\$170	\$-4	-0.3
Totals, Workload Budget Adjustments	\$117	\$78	-0.3	\$556	\$254	0.7
Totals, Budget Adjustments	\$117	\$78	-0.3	\$556	\$254	0.7

DETAILED EXPENDITURES BY PROGRAM

		2018-19*	2019-20*	2020-21*
6440	PROGRAM REQUIREMENTS			
	REGULATORY OVERSIGHT			
	State Operations:			
0001	General Fund	\$2,341	\$2,374	\$2,813
0995	Reimbursements	117	184	184
9740	Central Service Cost Recovery Fund	1,509	1,705	1,881

* 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

	2018-19*	2019-20*	2020-21*
Totals, State Operations	\$3,967	\$4,263	\$4,878
TOTALS, EXPENDITURES			
State Operations	3,967	4,263	4,878
Totals, Expenditures	\$3,967	\$4,263	\$4,878

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
PERSONAL SERVICES						
Baseline Positions	20.6	21.6	21.6	\$2,268	\$2,335	\$2,335
Budget Position Transparency	-	-0.3	-0.3	-	-22	13
Other Adjustments	0.2	-	1.0	8	103	164
Net Totals, Salaries and Wages	20.8	21.3	22.3	\$2,276	\$2,416	\$2,512
Staff Benefits	-	-	-	1,078	1,267	1,320
Totals, Personal Services	20.8	21.3	22.3	\$3,354	\$3,683	\$3,832
OPERATING EXPENSES AND EQUIPMENT				\$613	\$580	\$1,046
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$3,967	\$4,263	\$4,878

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,341	\$2,257	\$2,813
Allocation for Employee Compensation	-	62	-
Allocation for Other Post-Employment Benefits	-	12	-
Allocation for Staff Benefits	-	19	-
Budget Position Transparency	-	-13	-
Expenditure by Category Redistribution	-	13	-
Section 3.60 Pension Contribution Adjustment	-	24	-
Totals Available	\$2,341	\$2,374	\$2,813
TOTALS, EXPENDITURES	\$2,341	\$2,374	\$2,813
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$117	\$184	\$184
TOTALS, EXPENDITURES	\$117	\$184	\$184
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,509	\$1,627	\$1,881
Allocation for Employee Compensation	-	41	-
Allocation for Other Post-Employment Benefits	-	8	-
Allocation for Staff Benefits	-	13	-
Budget Position Transparency	-	-9	-
Expenditure by Category Redistribution	-	9	-
Section 3.60 Pension Contribution Adjustment	-	16	-

* 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	2018-19*	2019-20*	2020-21*
TOTALS, EXPENDITURES	\$1,509	\$1,705	\$1,881
Total Expenditures, All Funds, (State Operations)	\$3,967	\$4,263	\$4,878

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	20.6	21.6	21.6	\$2,268	\$2,335	\$2,335
Budget Position Transparency	-	-0.3	-0.3	-	-22	13
Salary and Other Adjustments	0.2	-	-	8	103	72
Workload and Administrative Adjustments						
Right-size Funding for Staff and Contracted Services						
Atty	-	-	1.0	-	-	92
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	1.0	\$-	\$-	\$92
Totals, Adjustments	0.2	-0.3	0.7	\$8	\$81	\$177
TOTALS, SALARIES AND WAGES	20.8	21.3	22.3	\$2,276	\$2,416	\$2,512

7920 State Teachers' Retirement System

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

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

CalSTRS provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system. As of June 30, 2019, there are approximately 965,000 members, retirees, and beneficiaries of the STRP Defined Benefit Program.

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

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
6450	Service to Members and Employers	1,161.9	1,297.5	1,301.5	\$795,564	\$656,143	\$861,388
6455	Corporate Governance	12.0	18.0	21.0	24,467	36,918	39,628
6465	Benefit Payments	-	-	-	15,227,324	16,104,201	17,044,429
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		1,173.9	1,315.5	1,322.5	\$16,047,355	\$16,797,262	\$17,945,445
FUNDING							
0835	Teachers' Retirement Fund			\$16,006,383		\$16,749,818	\$17,901,561
8001	Teachers Health Benefits Fund			27,976		31,718	27,667
8005	Teachers Replacement Benefits Program Fund			11,610		13,903	14,098

* 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

FUNDING	2018-19*	2019-20*	2020-21*
8041 Teachers Deferred Compensation Fund	1,386	1,823	2,119
TOTALS, EXPENDITURES, ALL FUNDS	\$16,047,355	\$16,797,262	\$17,945,445

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

MAJOR PROGRAM CHANGES

- The Budget includes \$3.4 billion General Fund for state contributions to CalSTRS. The roughly \$104 million increase from the previous fiscal year is due to payroll growth. The Budget also suspends the authority of the Teachers' Retirement Board to increase the state's contribution in fiscal year 2020-21 pursuant to Education Code section 22955.1. The Budget instead provides a \$297 million supplemental pension payment to CalSTRS using Proposition 2 debt repayment funding, as described below.
- The Budget includes \$53 million for the continued implementation and integration of the new pension administration system that will replace the existing legacy system.
- Although not reflected in 7920 – State Teachers' Retirement System, the Budget includes a \$297 million supplemental pension payment to CalSTRS in 2020-21. Education Code section 22955.2 authorizes the state to make supplemental pension payments to CalSTRS towards the state's share of the unfunded liability for the Defined Benefit Program. Approximately \$2.9 billion is scheduled to be paid over fiscal years 2019-20 through 2023-24 using available Proposition 2 debt payment funding. See 6300 - State Contribution to the State Teachers' Retirement System for more information.

DETAILED BUDGET ADJUSTMENTS

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Pension Solution Project Augmentation	\$-	\$-	-	\$-	\$53,000	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$53,000	-
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	-	1,147	-	-	1,147	-
• Miscellaneous Baseline Adjustments	-	30,777	3.0	-	1,122,604	-50.0
• Salary Adjustments	-	3,046	-	-	2,989	-
• Retirement Rate Adjustments	-	1,741	-	-	1,741	-
• Benefit Adjustments	-	1,496	-	-	1,726	-
• Budget Position Transparency	-	-	-	-	-	48.0
Totals, Other Workload Budget Adjustments	\$-	\$38,207	3.0	\$-	\$1,130,207	-2.0
Totals, Workload Budget Adjustments	\$-	\$38,207	3.0	\$-	\$1,183,207	-2.0
Totals, Budget Adjustments	\$-	\$38,207	3.0	\$-	\$1,183,207	-2.0

* 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^{1/}	PY 2018-19*	CY 2019-20*	BY 2020-21*
Beginning Balance	\$225,303,893	\$238,984,358	\$253,664,404
Revenues:			
Investment Income	\$15,807,762	\$17,478,000	\$18,228,000
Other Income	127,757	130,320	127,959
State Contributions ^{2/ 3/}	5,334,860	4,447,017	3,730,889
Employer Contributions	5,632,862	6,115,750	6,751,357
Member Contributions	3,647,999	3,822,395	3,924,718
Total Revenues	\$30,551,240	\$31,993,482	\$32,762,923
Expenditures:			
Pension Benefit Payments	\$14,990,125	\$15,895,763	\$16,789,152
Other Benefit Payments	194,467	163,427	214,318
Administrative Expenditures	545,610	287,945	352,748
Other Expenditures	1,040,680	829,301	993,146
Contribution Refunds	99,893	137,000	172,092
Total Expenditures	\$16,870,775	\$17,313,436	\$18,521,456
Ending Fund Balance	\$238,984,358	\$253,664,404	\$267,905,871
8005 Teachers' Replacement Benefits Program Fund^{1/}	PY 2018-19*	CY 2019-20*	BY 2020-21*
Beginning Balance	\$-	\$-	\$-
Revenues:			
Employer Contributions	11,610	13,903	14,098
Total Revenues	\$11,610	\$13,903	\$14,098
Expenditures:			
Pension Benefit Payments	\$11,610	\$13,903	\$14,098
Total Expenditures	\$11,610	\$13,903	\$14,098
Ending Fund Balance	\$-	\$-	\$-

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

^{2/} This display includes an \$297 million supplemental pension payment to CalSTRS' Defined Benefit Program.

^{3/} The Budget reflects 2020-21 state contributions of \$3,427,219. The increase in this amount from 2019-20 Budget Act is due to an increase in reported creditable compensation.

7920 State Teachers' Retirement System - Continued

PROGRAM DESCRIPTIONS

6450 - SERVICE TO MEMBERS AND EMPLOYERS

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

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

DETAILED EXPENDITURES BY PROGRAM

		2018-19*	2019-20*	2020-21*
	PROGRAM REQUIREMENTS			
6450	SERVICE TO MEMBERS AND EMPLOYERS			
	State Operations:			
0835	Teachers' Retirement Fund	\$207,257	\$259,665	\$415,601
8001	Teachers Health Benefits Fund	429	610	806
8041	Teachers Deferred Compensation Fund	1,386	1,823	2,119
	Totals, State Operations	\$209,072	\$262,098	\$418,526
	Unclassified:			
0835	Teachers' Retirement Fund	\$586,492	\$394,045	\$442,862
	Totals, Unclassified	\$586,492	\$394,045	\$442,862
	PROGRAM REQUIREMENTS			
6455	CORPORATE GOVERNANCE			
	State Operations:			
0835	Teachers' Retirement Fund	\$4,356	\$5,663	\$8,252
	Totals, State Operations	\$4,356	\$5,663	\$8,252
	Unclassified:			
0835	Teachers' Retirement Fund	\$20,111	\$31,255	\$31,376
	Totals, Unclassified	\$20,111	\$31,255	\$31,376
	PROGRAM REQUIREMENTS			
6465	BENEFIT PAYMENTS			
	Unclassified:			
0835	Teachers' Retirement Fund	\$15,188,167	\$16,059,190	\$17,003,470
8001	Teachers Health Benefits Fund	27,547	31,108	26,861
8005	Teachers Replacement Benefits Program Fund	11,610	13,903	14,098
	Totals, Unclassified	\$15,227,324	\$16,104,201	\$17,044,429
	TOTALS, EXPENDITURES			
	State Operations	213,428	267,761	426,778
	Unclassified	15,833,927	16,529,501	17,518,667
	Totals, Expenditures	\$16,047,355	\$16,797,262	\$17,945,445

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		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
PERSONAL SERVICES						
Baseline Positions	1,293.5	1,312.5	1,324.5	\$113,244	\$118,578	\$120,433
Budget Position Transparency	-	-	48.0	-	-	-
Other Adjustments	-119.6	3.0	-50.0	-11,850	165	15,946
Net Totals, Salaries and Wages	1,173.9	1,315.5	1,322.5	\$101,394	\$118,743	\$136,379
Staff Benefits	-	-	-	61,734	63,943	67,924
Totals, Personal Services	1,173.9	1,315.5	1,322.5	\$163,128	\$182,686	\$204,303
OPERATING EXPENSES AND EQUIPMENT				\$50,300	\$85,075	\$222,475
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$213,428	\$267,761	\$426,778

4 Unclassified	Expenditures		
	2018-19*	2019-20*	2020-21*
Consulting and Professional Services - External - Other	\$606,603	\$425,300	\$474,238
Other Special Items of Expense	15,227,324	16,104,201	17,044,429
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$15,833,927	\$16,529,501	\$17,518,667

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
0001 General Fund			
APPROPRIATIONS			
011 Budget Act appropriation	(\$3,082,316)	(\$3,323,223)	(\$3,596,623)
TOTALS, EXPENDITURES	-	-	-
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$196,247	\$235,328	\$258,191
Allocation for Employee Compensation	-	2,989	-
Allocation for Other Post-Employment Benefits	-	1,116	-
Allocation for Staff Benefits	-	1,461	-
Current and Budget Year Adjustments	-	-7,264	-
Section 3.60 Pension Contribution Adjustment	-	1,698	-
002 Budget Act appropriation	(214,710)	(256,815)	(302,145)
Current and Budget Year Adjustments	(-)	(31,485)	(-)
003 Budget Act appropriation	11,010	24,337	157,410
Current and Budget Year Adjustments	-	85,910	-
Education Code section 22307 (admin costs)	4,356	5,400	8,252
Allocation for Employee Compensation	-	32	-
Allocation for Other Post-Employment Benefits	-	22	-
Allocation for Staff Benefits	-	17	-
Current Year Adjustments	-	39	-
Current and Budget Year Adjustments	-	121	-
Section 3.60 Pension Contribution Adjustment	-	32	-
Totals Available	\$211,613	\$351,238	\$423,853
Balance available in subsequent years	-	-85,910	-
TOTALS, EXPENDITURES	\$211,613	\$265,328	\$423,853
8001 Teachers Health Benefits Fund			

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

7920 State Teachers' Retirement System - Continued

1 STATE OPERATIONS	2018-19*	2019-20*	2020-21*
APPROPRIATIONS			
Education Code sections 25930 and 25940 (administration expenses)	\$429	\$610	\$806
Allocation for Employee Compensation	-	7	-
Allocation for Other Post-Employment Benefits	-	3	-
Allocation for Staff Benefits	-	6	-
Current and Budget Year Adjustments	-	-19	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Totals Available	\$429	\$610	\$806
TOTALS, EXPENDITURES	\$429	\$610	\$806
8041 Teachers Deferred Compensation Fund			
APPROPRIATIONS			
Education Code section 24976 (403(b) Vendor Registry Operating Account)	\$1,386	\$1,823	\$2,119
Allocation for Employee Compensation	-	18	-
Allocation for Other Post-Employment Benefits	-	6	-
Allocation for Staff Benefits	-	12	-
Current and Budget Year Adjustments	-	-44	-
Section 3.60 Pension Contribution Adjustment	-	8	-
Totals Available	\$1,386	\$1,823	\$2,119
TOTALS, EXPENDITURES	\$1,386	\$1,823	\$2,119
Total Expenditures, All Funds, (State Operations)	\$213,428	\$267,761	\$426,778
4 UNCLASSIFIED	2018-19*	2019-20*	2020-21*
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
Education Code section 24202 (benefit payments)	\$14,993,475	\$15,944,304	\$16,789,152
Current Year Adjustments	-	-48,541	-
Education Code section 24417 (purchasing power benefit payments)	194,692	163,427	214,318
Education Code section 22307 (administrative costs)	606,603	338,815	474,238
Current Year Adjustments	-	86,485	-
Totals Available	\$15,794,770	\$16,484,490	\$17,477,708
TOTALS, EXPENDITURES	\$15,794,770	\$16,484,490	\$17,477,708
8001 Teachers Health Benefits Fund			
APPROPRIATIONS			
Education Code section 25930 and 25940 (benefit payments)	\$27,547	\$31,108	\$26,861
Totals Available	\$27,547	\$31,108	\$26,861
TOTALS, EXPENDITURES	\$27,547	\$31,108	\$26,861
8005 Teachers Replacement Benefits Program Fund			
APPROPRIATIONS			
Education Code section 24255 (benefit payments)	\$11,610	\$13,903	\$14,098
Totals Available	\$11,610	\$13,903	\$14,098
TOTALS, EXPENDITURES	\$11,610	\$13,903	\$14,098
Total Expenditures, All Funds, (Unclassified)	\$15,833,927	\$16,529,501	\$17,518,667
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$16,047,355	\$16,797,262	\$17,945,445

FUND CONDITION STATEMENTS

2018-19* 2019-20* 2020-21*

8001 Teachers Health Benefits Fund^N

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7920 State Teachers' Retirement System - Continued

	2018-19*	2019-20*	2020-21*
BEGINNING BALANCE	\$306	\$291	\$303
Prior Year Adjustments	-20	-	-
Adjusted Beginning Balance	\$286	\$291	\$303
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	27	13	24
4170900 Contributions to Fiduciary Funds	27,977	31,772	31,772
4172500 Miscellaneous Revenue	-	-	-4,055
Total Revenues, Transfers, and Other Adjustments	\$28,004	\$31,785	\$27,741
Total Resources	\$28,290	\$32,076	\$28,044
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7920 State Teachers' Retirement System (State Operations)	429	610	806
7920 State Teachers' Retirement System (Unclassified)	27,547	31,108	26,861
9892 Supplemental Pension Payments (State Operations)	4	5	5
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	19	50	46
Total Expenditures and Expenditure Adjustments	\$27,999	\$31,773	\$27,718
FUND BALANCE	\$291	\$303	\$326
Reserve for economic uncertainties	291	303	326
8041 Teachers Deferred Compensation Fund ^N			
BEGINNING BALANCE	\$1,274	\$1,585	\$1,354
Prior Year Adjustments	33	-	-
Adjusted Beginning Balance	\$1,307	\$1,585	\$1,354
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	34	15	26
4172500 Miscellaneous Revenue	1,743	1,762	1,480
Total Revenues, Transfers, and Other Adjustments	\$1,777	\$1,777	\$1,506
Total Resources	\$3,084	\$3,362	\$2,860
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7920 State Teachers' Retirement System (State Operations)	1,386	1,823	2,119
9892 Supplemental Pension Payments (State Operations)	9	16	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	104	169	178
Total Expenditures and Expenditure Adjustments	\$1,499	\$2,008	\$2,313
FUND BALANCE	\$1,585	\$1,354	\$547
Reserve for economic uncertainties	1,585	1,354	547

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2018-19	2019-20	2020-21	2018-19*	2019-20*	2020-21*
Baseline Positions	1,293.5	1,312.5	1,324.5	\$113,244	\$118,578	\$120,433
Budget Position Transparency	-	-	48.0	-	-	-
Salary and Other Adjustments	-119.6	3.0	-50.0	-11,850	165	15,946
Totals, Adjustments	-119.6	3.0	-2.0	\$-11,850	\$165	\$15,946
TOTALS, SALARIES AND WAGES	1,173.9	1,315.5	1,322.5	\$101,394	\$118,743	\$136,379

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