

7100 Employment Development Department

The Employment Development Department (EDD) enhances California's economic growth and prosperity by collaboratively delivering valuable and innovative services to meet the evolving needs of employers, workers, and job seekers. The EDD connects employers with job seekers, administers the Unemployment Insurance, Disability Insurance, and Paid Family Leave programs, and provides employment and training programs under the federal Workforce Investment Act of 1998. Additionally, the EDD collects various employment payroll taxes including the Personal Income Tax, and collects and provides comprehensive economic, occupational, and socio-demographic labor market information concerning California's workforce.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
10 Employment and Employment Related Services Program	941.3	1,338.7	1,338.7	\$120,644	\$181,949	\$180,765
21 Tax Collections and Benefit Payments Program	6,361.4	5,884.5	5,639.6	18,206,095	15,755,208	13,033,288
22 California Unemployment Insurance Appeals Board	645.8	663.0	586.0	91,092	78,045	68,167
30.01 Administration	695.2	701.0	701.0	51,279	53,780	53,390
30.02 Distributed Administration	-	-	-	-47,226	-51,004	-51,004
50 Employment Training Panel Program	85.2	85.1	85.1	52,131	49,689	60,632
61 Workforce Investment Act Program	147.1	144.2	144.2	415,247	406,463	409,312
62 National Emergency Grant Program	3.1	1.5	1.5	3,413	45,000	45,000
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	8,879.1	8,818.0	8,496.1	\$18,892,675	\$16,519,130	\$13,799,550

FUNDING				2012-13*	2013-14*	2014-15*
0001	General Fund			\$329,717	\$281,639	\$253,982
0184	Employment Development Department Benefit Audit Fund			15,271	16,004	11,677
0185	Employment Development Department Contingent Fund			63,123	83,547	117,585
0514	Employment Training Fund			50,792	52,238	63,193
0588	Unemployment Compensation Disability Fund			5,126,857	5,706,890	6,024,504
0869	Consolidated Work Program Fund			418,660	451,463	454,312
0870	Unemployment Administration Fund			650,251	667,518	563,614
0871	Unemployment Fund			12,011,286	9,046,922	6,103,774
0908	School Employees Fund			210,728	186,778	180,764
0995	Reimbursements			15,990	26,131	26,145
TOTALS, EXPENDITURES, ALL FUNDS				\$18,892,675	\$16,519,130	\$13,799,550

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Unemployment Insurance Code, Division 1, Chapter 2.

MAJOR PROGRAM CHANGES

- Unemployment Insurance Program Administration Funding Shortfall - The Budget includes multiple adjustments to address a historic funding shortfall in the Unemployment Insurance program. The Budget proposes (1) an increase of \$64 million in the Employment Development Department Contingent Fund, (2) a decrease of \$102.3 million in the Unemployment Administration Fund, (3) an increase of withholding penalties deposited in the Contingent Fund from 10 percent to 15 percent effective July 1, 2014, and (4) a one-year suspension of the transfer of personal income tax withholdings to the General Fund. These funding changes, along with programmatic efficiencies, will restore 2014-15 service levels to 2012-13 levels, and allow the EDD to retain staff and continue overtime to process new and continued claims.
- Unemployment Insurance Interest Payment - The Budget includes \$231.6 million General Fund to make an interest payment on funds borrowed from the federal government to pay California's Unemployment Insurance benefits without interruption.
- October Revise - The Budget includes a decrease of \$251.8 million in 2013-14 and a decrease of \$3.2 billion in 2014-15 for Unemployment Insurance benefit payments based on current economic conditions and the projected expiration of the federal benefits extension program. The Budget also includes a decrease of \$142.6 million in 2013-14 and an increase of

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

\$177.5 million in 2014-15 for anticipated Disability Insurance benefit payments.

- October Revise Workload Investment Act (WIA) Funding - The Budget includes an increase of \$11.8 million federal funds in 2013-14 for the Governor's discretionary WIA funding and 25 Percent Rapid Response Funds.

DETAILED BUDGET ADJUSTMENTS

	2013-14*			2014-15*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Employee Compensation Adjustments	\$211	\$10,372	-	\$226	\$11,090	-
• Retirement Rate Adjustment	69	3,374	-	69	3,374	-
• Limited Term Positions/Expiring Programs	-	-	-7.0	-	-	-142.0
• Abolished Vacant Positions	-	-513	-6.5	-	-513	-6.5
• One Time Cost Reductions	-	-	-	-	-40,274	-
• Full Year Cost of New/Expanded Programs	-	-	-	-	-	33.0
• Carryover/Reappropriation	-	33,818	-	-	-	-
• Expenditure Transfers	-	-51	-	-	-	-
• October Revise: Disability Insurance Benefits	-	-142,638	-	-	177,481	-
• October Revise: Disability Insurance Administration	-	-5,902	-59.1	-	521	16.0
• October Revise: Workforce Investment Program (Local Assistance)	-	-14,743	-	-	-	-
• October Revise: Workforce Investment Program (State Operations)	-	11,771	-	-	-	-
• October Revise: School Employees Fund Benefits	-	-67,802	-	-	-67,802	-
• October Revise: Unemployment Insurance Benefits	-	-251,835	-	-	-3,167,185	-
• Miscellaneous Adjustments	-2,211	-16,097	0.7	-29,883	-10,629	0.7
Totals, Other Workload Budget Adjustments	-\$1,931	-\$440,246	-71.9	-\$29,588	-\$3,093,937	-98.8
Totals, Workload Budget Adjustments	-\$1,931	-\$440,246	-71.9	-\$29,588	-\$3,093,937	-98.8
Policy Adjustments						
• Unemployment Insurance Program Administration Funding Shortfall	\$-	\$-	-	\$-	-\$38,232	-295.0
Totals, Policy Adjustments	\$-	\$-	-	\$-	-\$38,232	-295.0
Totals, Budget Adjustments	-\$1,931	-\$440,246	-71.9	-\$29,588	-\$3,132,169	-393.8

PROGRAM DESCRIPTIONS

10 - EMPLOYMENT AND EMPLOYMENT RELATED SERVICES PROGRAM

The objective of the Employment and Employment Related Services Program is to provide a variety of services to facilitate a match between employers' needs and job seekers' skills. In addition to providing an Internet labor exchange system to facilitate this match, job seeker skills are enhanced through a variety of case-managed programs. These programs are designed to provide specialized services to job seekers needing extra assistance, such as CalWORKS recipients, parolees, veterans, youth, persons with disabilities and long-term unemployed individuals. There are also EDD sponsored Experience Unlimited locations designed for executive, technical, and professional job seekers to assist each other in finding suitable employment.

21 - TAX COLLECTIONS AND BENEFIT PAYMENTS PROGRAM

The Unemployment Insurance (UI) and Disability Insurance (DI) benefit payment programs provide monetary relief to alleviate hardships on California workers who undergo periods of unemployment and to help stabilize the economy. The UI program provides short-term income replacement for individuals who are unemployed through no fault of their own. The DI program minimizes the financial hardships by providing benefits and services to eligible persons with disabilities. The Paid Family Leave program provides benefits to individuals who take time off from work to care for a seriously ill child, spouse, parent, domestic partner, grandparent, grandchild, sibling, parent-in-law or to bond with a new minor child.

The EDD collects over one third of California's General Fund revenues and is one of the largest tax collection agencies in the nation. The EDD works with employers to collect California's employment taxes and data to support the employment

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

security, child support, and personal income tax programs.

22 - CALIFORNIA UNEMPLOYMENT INSURANCE APPEALS BOARD

The California Unemployment Insurance Appeals Board (Appeals Board) is a quasi-judicial agency whose primary purpose is to conduct impartial hearings and issue prompt decisions to resolve disputed unemployment and disability determinations, and EDD tax liability assessments. The Appeals Board consists of five members, three of which are appointed by the Governor and one each by the Senate Rules Committee and the Speaker of the Assembly.

The Appeals Board reviews appeals from the decisions rendered by field judges in the state's regional offices. In addition, the Appeals Board may designate its decisions as precedent decisions, which constitute the foundations of the various benefit programs that fall within the Appeals Board's jurisdiction.

50 - EMPLOYMENT TRAINING PANEL PROGRAM

The Employment Training Panel (ETP) is a statewide economic development program that supports the California economy by ensuring that employers, including small businesses, have the trained workers they need to compete in the global economy while providing workers with reasonable wages and secure employment. The ETP is a significant economic development tool for business attraction and business retention and works in partnership with business, labor, and government. The ETP, in conjunction with state and local partners, prioritizes special economic development initiatives with the objective of retaining and creating high-skilled, high-paying jobs throughout the state.

61 - WORKFORCE INVESTMENT ACT PROGRAM

The EDD administers the federal Workforce Investment Act Program, which offers a comprehensive range of workforce development activities through statewide and local organizations. Available workforce development activities provided via America's Job Centers of California in local communities benefit job seekers and employers, laid-off workers, youth, incumbent workers, new entrants to the workforce, veterans, and persons with disabilities. These activities range from self-assisted access to employment-related information to job skills training programs. The purpose of these activities is to promote an increase in the employment, job retention, earnings and occupational skills of participants.

62 - NATIONAL EMERGENCY GRANT PROGRAM

The National Emergency Grant Program consists of federal Department of Labor funds that are used to respond to a sudden and significant dislocation of workers due to emergencies such as flooding, earthquakes, freezes, wildfires, or major business cutbacks. This authority allows the state to react immediately when the federal government makes this funding available.

DETAILED EXPENDITURES BY PROGRAM

	<u>2012-13*</u>	<u>2013-14*</u>	<u>2014-15*</u>
PROGRAM REQUIREMENTS			
10 EMPLOYMENT AND EMPLOYMENT RELATED SERVICES PROGRAM			
State Operations:			
0185 Employment Development Department Contingent Fund	\$15,376	\$15,992	\$16,003
0870 Unemployment Administration Fund	99,183	151,022	149,818
0995 Reimbursements	<u>6,085</u>	<u>14,935</u>	<u>14,944</u>
Totals, State Operations	\$120,644	\$181,949	\$180,765
PROGRAM REQUIREMENTS			
21 TAX COLLECTIONS AND BENEFIT PAYMENTS PROGRAM			
State Operations:			
0001 General Fund	\$329,456	\$281,369	\$253,711
0184 Employment Development Department Benefit Audit Fund	15,271	16,004	11,677
0185 Employment Development Department Contingent Fund	46,040	65,054	99,471
0514 Employment Training Fund	1,563	5,549	5,561
0588 Unemployment Compensation Disability Fund	266,007	243,584	241,008
0870 Unemployment Administration Fund	464,820	446,406	353,656
0871 Unemployment Fund	20,506	33,818	-
0908 School Employees Fund	728	1,005	1,011
0995 Reimbursements	<u>4,530</u>	<u>7,722</u>	<u>7,727</u>
Totals, State Operations	\$1,148,921	\$1,100,511	\$973,822

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

	2012-13*	2013-14*	2014-15*
Local Assistance:			
0588 Unemployment Compensation Disability Fund	\$4,856,394	\$5,455,820	\$5,775,939
0871 Unemployment Fund	11,990,780	9,013,104	6,103,774
0908 School Employees Fund	210,000	185,773	179,753
Totals, Local Assistance	\$17,057,174	\$14,654,697	\$12,059,466
PROGRAM REQUIREMENTS			
22 CALIFORNIA UNEMPLOYMENT INSURANCE			
 APPEALS BOARD			
State Operations:			
0001 General Fund	\$261	\$270	\$271
0588 Unemployment Compensation Disability Fund	4,456	7,486	7,557
0870 Unemployment Administration Fund	86,248	70,090	60,140
0995 Reimbursements	127	199	199
Totals, State Operations	\$91,092	\$78,045	\$68,167
PROGRAM REQUIREMENTS			
30 ADMINISTRATION			
State Operations:			
0185 Employment Development Department Contingent Fund	\$1,707	\$2,501	\$2,111
0995 Reimbursements	2,346	275	275
Totals, State Operations	\$4,053	\$2,776	\$2,386
ELEMENT REQUIREMENTS			
30.01 Administration	51,279	53,780	53,390
30.02 Distributed Administration	-47,226	-51,004	-51,004
PROGRAM REQUIREMENTS			
50 EMPLOYMENT TRAINING PANEL PROGRAM			
State Operations:			
0514 Employment Training Fund	\$49,229	\$46,689	\$57,632
0995 Reimbursements	2,902	3,000	3,000
Totals, State Operations	\$52,131	\$49,689	\$60,632
PROGRAM REQUIREMENTS			
61 WORKFORCE INVESTMENT ACT PROGRAM			
State Operations:			
0869 Consolidated Work Program Fund	\$71,850	\$72,445	\$60,551
Totals, State Operations	\$71,850	\$72,445	\$60,551
Local Assistance:			
0869 Consolidated Work Program Fund	\$343,397	\$334,018	\$348,761
Totals, Local Assistance	\$343,397	\$334,018	\$348,761
PROGRAM REQUIREMENTS			
62 NATIONAL EMERGENCY GRANT PROGRAM			
State Operations:			
0869 Consolidated Work Program Fund	\$3,413	\$45,000	\$45,000
Totals, State Operations	\$3,413	\$45,000	\$45,000
TOTALS, EXPENDITURES			
State Operations	1,492,104	1,530,415	1,391,323
Local Assistance	17,400,571	14,988,715	12,408,227
Totals, Expenditures	\$18,892,675	\$16,519,130	\$13,799,550

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	8,879.1	8,877.1	8,775.1	\$488,090	\$506,849	\$511,507
Total Adjustments	-	-59.1	-279.0	-	4,570	-7,667
Net Totals, Salaries and Wages	8,879.1	8,818.0	8,496.1	\$488,090	\$511,419	\$503,840
Staff Benefits	-	-	-	236,944	267,370	263,408
Totals, Personal Services	8,879.1	8,818.0	8,496.1	\$725,034	\$778,789	\$767,248
OPERATING EXPENSES AND EQUIPMENT				\$360,248	\$356,845	\$283,932
SPECIAL ITEMS OF EXPENSE						
Miscellaneous Client Services				\$98,577	\$135,090	\$108,124
Interest on Unemployment Fund Loan				308,233	259,291	231,619
Interest on Employer Refunds and Judgments				12	400	400
Totals, Special Items of Expense				\$406,822	\$394,781	\$340,143
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$1,492,104	\$1,530,415	\$1,391,323

2 Local Assistance

	Expenditures		
	2012-13*	2013-14*	2014-15*
Grants and Subventions	\$17,400,571	\$14,988,715	\$12,408,227
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$17,400,571	\$14,988,715	\$12,408,227

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$21,734	\$22,070	\$22,363
Allocation for employee compensation	74	211	-
Adjustment per Section 3.60	209	69	-
Adjustment per Section 3.90	-533	-	-
Adjustment per Section 4.05	-	-2	-
002 Budget Act appropriation	312,611	261,500	231,619
Totals Available	\$334,095	\$283,848	\$253,982
Unexpended balance, estimated savings	-4,378	-2,209	-
TOTALS, EXPENDITURES	\$329,717	\$281,639	\$253,982
0184 Employment Development Department Benefit Audit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$15,447	\$15,805	\$11,677
Allocation for employee compensation	53	151	-
Adjustment per Section 3.60	149	49	-
Adjustment per Section 3.90	-378	-	-
Adjustment per Section 4.05	-	-1	-
011 Budget Act appropriation (transfer to General Fund)	(11,876)	(2,951)	(1)
Revised expenditure authority per Budget Act Language	(3,458)	(7,271)	-
TOTALS, EXPENDITURES	\$15,271	\$16,004	\$11,677

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
0185 Employment Development Department Contingent Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$63,816	\$82,190	\$117,185
Allocation for employee compensation	213	766	-
Adjustment per Section 3.60	614	249	-
Adjustment per Section 3.90	-1,522	-	-
Adjustment per Section 4.05	-	-7	-
Transfer to Legislative Claims (9670)	-10	-51	-
011 Budget Act appropriation (transfer to General Fund)	(12,189)	(5,892)	(1)
Revised expenditure authority per Budget Act Language	(14,312)	(535)	-
Unemployment Insurance Code Section 1586	<u>12</u>	<u>400</u>	<u>400</u>
TOTALS, EXPENDITURES	\$63,123	\$83,547	\$117,585
0514 Employment Training Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$50,276	\$51,589	\$63,193
Allocation for employee compensation	172	493	-
Adjustment per Section 3.60	484	161	-
Adjustment per Section 3.90	-1,232	-	-
Adjustment per Section 4.05	-	-5	-
Revised expenditure authority per Provision 1	<u>4,834</u>	<u>-</u>	<u>-</u>
Totals Available	\$54,534	\$52,238	\$63,193
Unexpended balance, estimated savings	<u>-3,742</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$50,792	\$52,238	\$63,193
0588 Unemployment Compensation Disability Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$274,867	\$253,778	\$248,565
Allocation for employee compensation	941	2,427	-
Adjustment per Section 3.60	2,644	790	-
Adjustment per Section 3.90	-6,734	-	-
Adjustment per Section 4.05	-	-23	-
Revised expenditure authority per Provision 1	6,211	-5,902	-
011 Budget Act Appropriation (Loan to the General Fund)	<u>(312,611)</u>	<u>-</u>	<u>-</u>
Totals Available	\$277,929	\$251,070	\$248,565
Unexpended balance, estimated savings	<u>-7,466</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$270,463	\$251,070	\$248,565
0869 Consolidated Work Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$105,347	\$105,674	\$105,551
Revised expenditure authority per Provision 1	13,739	-	-
Revised expenditure authority per Provision 1.5	4,428	-	-
Revised expenditure authority per Provisions 1 and 2	-	11,771	-
Budget Adjustment	<u>-48,251</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$75,263	\$117,445	\$105,551
0870 Unemployment Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$734,654	\$659,728	\$563,614
Allocation for employee compensation	2,514	6,310	-
Adjustment per Section 3.60	7,342	2,053	-
Adjustment per Section 3.90	-18,000	-	-

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
Adjustment per Section 4.05	-	-59	-
Revised expenditure authority per Provision 1 of Item 7100-001-0588	-24,850	-	-
Budget Adjustment	-51,409	-514	-
TOTALS, EXPENDITURES	\$650,251	\$667,518	\$563,614
0871 Unemployment Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,288	\$-	\$-
Budget Adjustment	1,036	-	-
Prior year balances available:			
Item 7100-002-0871, Budget Act of 2010 as added by Chapter 30, Statutes of 2011	48,000	33,818	-
Totals Available	\$54,324	\$33,818	\$-
Balance available in subsequent years	-33,818	-	-
TOTALS, EXPENDITURES	\$20,506	\$33,818	\$-
0890 Federal Trust Fund			
APPROPRIATIONS			
011 Budget Act appropriation (transfer to Unemployment Administration Fund)	(\$734,654)	(\$660,015)	(\$563,614)
Revised expenditure authority per Provision 1 of Item 7100-001-0588	(-24,850)	(-)	-
Budget Adjustment	(-59,553)	(7,503)	-
012 Budget Act appropriation (transfer to Unemployment Fund)	(5,288)	-	-
Budget Adjustment	(1,036)	(-)	-
021 Budget Act appropriation (transfer to Consolidated Work Program Fund)	(105,347)	(105,674)	(105,551)
Revised expenditure authority per Budget Act Language	(-)	(11,771)	-
Budget Adjustment	(-30,084)	(-)	-
Prior year balances available:			
Item 7100-013-0890 Budget Act of 2010 (transfer to the Unemployment Fund) as added by Chapter 30, Statutes of 2011	(48,000)	(33,818)	-
TOTALS, EXPENDITURES	\$-	\$-	\$-
0908 School Employees Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$959	\$993	\$1,011
Allocation for employee compensation	3	9	-
Adjustment per Section 3.60	9	3	-
Adjustment per Section 3.90	-23	-	-
Totals Available	\$948	\$1,005	\$1,011
Unexpended balance, estimated savings	-220	-	-
TOTALS, EXPENDITURES	\$728	\$1,005	\$1,011
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$15,990	\$26,131	\$26,145
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$1,492,104	\$1,530,415	\$1,391,323
2 LOCAL ASSISTANCE			
0588 Unemployment Compensation Disability Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$5,219,523	\$5,598,458	\$5,775,939
Revised expenditure authority per Provision 1	247,954	-142,638	-
Totals Available	\$5,467,477	\$5,455,820	\$5,775,939
Unexpended balance, estimated savings	-611,083	-	-
TOTALS, EXPENDITURES	\$4,856,394	\$5,455,820	\$5,775,939

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

2 LOCAL ASSISTANCE	2012-13*	2013-14*	2014-15*
0869 Consolidated Work Program Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$348,761	\$348,761	\$348,761
Revised expenditure authority per Provision 1	-	-14,743	-
Budget Adjustment	<u>-5,364</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$343,397	\$334,018	\$348,761
0871 Unemployment Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$11,110,626	\$9,450,712	\$6,283,527
Revised expenditure authority per Provision 1 of Item 7100-001-0588	1,825,716	-	-
Revised expenditure authority per Provision 2	-351,088	-251,835	-
Budget Adjustment	<u>-384,474</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$12,200,780	\$9,198,877	\$6,283,527
Return to Federal Government (Reimbursement from School Employee Fund)	<u>-210,000</u>	<u>-185,773</u>	<u>-179,753</u>
NET TOTALS, EXPENDITURES	\$11,990,780	\$9,013,104	\$6,103,774
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation (transfer to Consolidated Work Program Fund)	(\$348,761)	(\$348,761)	(\$348,761)
Revised expenditure authority per Provision 1	(-)	(-14,743)	-
Budget Adjustment	<u>(-5,364)</u>	<u>(-)</u>	<u>-</u>
111 Budget Act appropriation (transfer to Federal Unemployment Fund)	(11,110,626)	(9,450,712)	(6,283,527)
Revised expenditure authority per Budget Act Language	(-)	(-251,835)	-
Revised expenditure authority per Provision 1 of Item 7100-001-0588	(1,825,716)	(-)	-
Revised expenditure authority per Provision 2 of Item 7100-101-0871	(-351,088)	(-)	-
Budget Adjustment	<u>(-384,474)</u>	<u>(-)</u>	<u>-</u>
Return to Federal Government (reimbursement from School Employees Fund)	<u>(-163,971)</u>	<u>(-185,773)</u>	<u>(-179,753)</u>
Revised expenditure authority per Budget Act Language	(-33,418)	(-)	-
Budget Adjustment	<u>(-12,611)</u>	<u>(-)</u>	<u>-</u>
TOTALS, EXPENDITURES	\$-	\$-	\$-
0908 School Employees Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$262,756	\$231,773	\$179,753
Revised expenditure authority per Provision 1	-33,418	-46,000	-
Revised expenditure authority per Provision 1 of Item 7100-001-0588	<u>-12,963</u>	<u>-</u>	<u>-</u>
Totals Available	\$216,375	\$185,773	\$179,753
Unexpended balance, estimated savings	<u>-6,375</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$210,000	\$185,773	\$179,753
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$17,400,571	\$14,988,715	\$12,408,227
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$18,892,675	\$16,519,130	\$13,799,550

FUND CONDITION STATEMENTS

	2012-13*	2013-14*	2014-15*
0184 Employment Development Department Benefit Audit Fund ^s			
BEGINNING BALANCE			
Prior year adjustments	<u>-\$1</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	-\$1	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

	2012-13*	2013-14*	2014-15*
150300 Income From Surplus Money Investments	35	\$22	\$18
160200 Penalties & Interest on UI & DI Contrib	30,688	26,280	11,672
Transfers and Other Adjustments:			
TO0001 To General Fund per Item 7100-011-0184, Budget Acts	-15,334	-10,222	-
Total Revenues, Transfers, and Other Adjustments	<u>\$15,389</u>	<u>\$16,080</u>	<u>\$11,690</u>
Total Resources	\$15,388	\$16,080	\$11,690
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	41	5	-
7100 Employment Development Department (State Operations)	15,271	16,004	11,677
8880 Financial Information System for California (State Operations)	76	71	13
Total Expenditures and Expenditure Adjustments	<u>\$15,388</u>	<u>\$16,080</u>	<u>\$11,690</u>
FUND BALANCE	-	-	-
0185 Employment Development Department Contingent Fund ^s			
BEGINNING BALANCE	-	-	-
Prior year adjustments	\$6,679	-	-
Adjusted Beginning Balance	\$6,679	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	122	\$120	\$120
160200 Penalties & Interest on UI & DI Contrib	73,392	80,526	90,268
161000 Escheat of Unclaimed Checks & Warrants	2,389	2,200	2,200
161400 Miscellaneous Revenue	1	-	-
161800 Penalties & Intrst on Personal Income Tx	14,445	15,670	17,565
164300 Penalty Assessments	7,439	7,500	7,500
Transfers and Other Adjustments:			
TO0001 To General Fund per Item 7100-011-0185, Budget Acts	-26,500	-6,427	-
TO0001 To General Fund per Unemployment Insurance Code Section 1585.5	-14,445	-15,670	-
Total Revenues, Transfers, and Other Adjustments	<u>\$56,843</u>	<u>\$83,919</u>	<u>\$117,653</u>
Total Resources	\$63,522	\$83,919	\$117,653
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	129	25	-
7100 Employment Development Department (State Operations)	63,123	83,547	117,585
8880 Financial Information System for California (State Operations)	260	296	68
9670 Equity Claims of California Victim Compensation and Government Claims Board and (State Operations)	10	51	-
Total Expenditures and Expenditure Adjustments	<u>\$63,522</u>	<u>\$83,919</u>	<u>\$117,653</u>
FUND BALANCE	-	-	-
0908 School Employees Fund ^N			
BEGINNING BALANCE	\$414,629	\$662,526	\$511,344
Prior year adjustments	22,923	-	-
Adjusted Beginning Balance	\$437,552	\$662,526	\$511,344
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
215000 Income From Investments	1,408	1,297	559
221000 Contributions From Fiduciary Funds	434,302	34,303	31,388
Total Revenues, Transfers, and Other Adjustments	<u>\$435,710</u>	<u>\$35,600</u>	<u>\$31,947</u>
Total Resources	\$873,262	\$698,126	\$543,291

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

	2012-13*	2013-14*	2014-15*
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	3	-	-
7100 Employment Development Department			
State Operations	728	1,005	1,011
Local Assistance	210,000	185,773	179,753
Unemployment Insurance Code Section 826 payments to Department of Education	(1,567)	(1,578)	(1,560)
Unemployment Insurance Code Section 826 Payments to Community College Districts	(197)	(195)	(193)
8880 Financial Information System for California (State Operations)	<u>5</u>	<u>4</u>	<u>1</u>
Total Expenditures and Expenditure Adjustments	<u>\$210,736</u>	<u>\$186,782</u>	<u>\$180,765</u>
FUND BALANCE	\$662,526	\$511,344	\$362,526

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
Totals, Authorized Positions	8,879.1	8,877.1	8,775.1	\$488,090	\$506,849	\$511,507
Salary Adjustments	-	-	-	-	7,422	7,422
Workload and Administrative Adjustments:				Salary Range		
October 2013 Revise:						
Temporary Help	-	-59.1	16.0	-	-2,852	147
Unemployment Insurance Administration Program						
Funding Shortfall:						
Presiding Adm Law Judge	-	-	-2.0	7,865-9,516	-	-235
Adm Law Judge II	-	-	-4.0	7,858-9,509	-	-475
Adm Law Judge I	-	-	-2.0	7,494-9,063	-	-226
Sys Software Spec II-Tech	-	-	-8.0	5,561-7,097	-	-684
Tax Administrator I	-	-	-1.0	5,079-6,434	-	-70
Staff Programmer Analyst-Spec	-	-	-7.0	5,065-6,466	-	-543
Sys Software Spec I-Tech	-	-	-7.0	5,064-6,465	-	-543
Staff Counsel	-	-	-1.0	4,674-7,828	-	-94
Senior Accounting Officer (Supervisor)	-	-	-2.0	4,622-5,576	-	-124
Assoc Info Sys Analyst-Spec	-	-	-8.0	4,619-5,897	-	-566
Sr Legal Analyst	-	-	-1.0	4,619-5,616	-	-67
Associate Governmental Program Analyst	-	-	-35.0	4,400-5,348	-	-1,959
Senior Accounting Officer (Specialist)	-	-	-1.0	4,400-5,348	-	-59
Investigator	-	-	-5.0	3,902-6,194	-	-337
Legal Support Supvr II	-	-	-1.0	3,857-4,691	-	-58
Accounting Officer (Specialist)	-	-	-5.0	3,841-4,670	-	-247
Legal Support Supvr I	-	-	-11.0	3,507-4,264	-	-567
Accountant Trainee	-	-	-2.0	3,240-3,751	-	-84
Prog Techn III	-	-	-1.0	2,951-3,588	-	-44
Accountant I (Specialist)	-	-	-5.0	2,870-3,488	-	-184
Staff Svcs Analyst-Gen	-	-	-11.0	2,817-4,446	-	-550
Employment Program Representative	-	-	-117.0	2,817-4,256	-	-5,196
Office Techn-Typing	-	-	-23.0	2,686-3,264	-	-909
Accounting Technician	-	-	-1.0	2,686-3,209	-	-35
Sr Legal Typist	-	-	-20.0	2,589-3,516	-	-850
Mgmt Svcs Techn	-	-	-8.0	2,495-3,426	-	-339
Account Clerk II	-	-	-1.0	2,364-2,876	-	-32
Office Assistant (Typing)	-	-	-5.0	2,143-2,826	-	-159

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department - Continued

	Positions			Expenditures		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
Totals, Workload & Admin Adjustments	-	-59.1	-279.0	\$-	-\$2,852	-\$15,089
Total Adjustments	-	-59.1	-279.0	\$-	\$4,570	-\$7,667
TOTALS, SALARIES AND WAGES	8,879.1	8,818.0	8,496.1	\$488,090	\$511,419	\$503,840

* Dollars in thousands, except in Salary Range.