

8860 Department of Finance

By statute, the Director of Finance serves as the Governor's chief fiscal policy advisor with emphasis on the financial integrity of the state and maintenance of a fiscally sound and responsible Administration.

The objectives of the Department of Finance are:

- To prepare, present, and support the annual financial plan for the state.
- To assure responsible and responsive state resource allocation within resources available.
- To foster efficient and effective state structure, processes, programs, and performance.
- To ensure integrity in state fiscal databases and systems.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
6770 State Budget	137.7	184.0	185.6	\$25,144	\$33,978	\$34,390
6775 Financial Information System for California (FI\$Cal) Project Support	16.6	17.0	17.0	2,684	2,976	2,977
6780 State Audits and Evaluations	75.2	94.7	94.7	10,276	14,175	14,188
6785 Statewide Accounting Policies, Consulting and Training	87.9	59.8	59.8	13,285	8,753	8,760
6790 Department of Justice Legal Services	-	-	-	282	629	629
6800 Local Government Audits and Review	57.0	60.6	59.0	10,265	14,407	12,181
9900100 Administration	52.4	60.0	60.0	6,737	7,827	7,834
9900200 Administration - Distributed	-	-	-	-6,737	-7,827	-7,834
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	426.8	476.1	476.1	\$61,936	\$74,918	\$73,125
FUNDING				2013-14*	2014-15*	2015-16*
0001 General Fund				\$28,702	\$37,133	\$35,467
0494 Other - Unallocated Special Funds				829	987	658
0797 Unallocated Bond Funds - Select				145	174	38
0988 Other - Unallocated Non-Governmental Cost Funds				230	291	1,470
0995 Reimbursements				17,746	19,620	18,663
9740 Central Service Cost Recovery Fund				14,284	16,713	16,829
TOTALS, EXPENDITURES, ALL FUNDS				\$61,936	\$74,918	\$73,125

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Section 13000.

PROGRAM AUTHORITY

6770-State Budget:

Article IV, Section 12 of the State Constitution; Government Code Sections 13073, 13335 and 13337.

6775-Financial Information System for California (FI\$Cal) Project Support:

Government Code Section 13300.

6780-State Audits and Evaluations:

Government Code Sections 13070-13077 and 13291-13296.

6785-Statewide Accounting Policies, Consulting and Training:

Government Code Sections 13300-13301 and 13306.

6800-Local Government Audits and Review:

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Health and Safety Code Sections 34176-34176.5, 34177-34178, 34179, 34179.6, 34179.8, 34189.1, and 34191.1-34191.5.

9900100-Administration:

Government Code Section 13005.

DETAILED BUDGET ADJUSTMENTS

	2014-15*			2015-16*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	\$-	\$-	-	\$5,821	-\$140	-
• Retirement Rate Adjustments	643	549	-	643	549	-
• Salary Adjustments	403	372	-	406	369	-
• Benefit Adjustments	183	127	-	216	143	-
• Abolished Vacant Positions	-	-	-3.0	-	-	-3.0
• Carryover/Reappropriation	1,841	-	-	-	-	-
Totals, Other Workload Budget Adjustments	\$3,070	\$1,048	-3.0	\$7,086	\$921	-3.0
Totals, Workload Budget Adjustments	\$3,070	\$1,048	-3.0	\$7,086	\$921	-3.0
Totals, Budget Adjustments	\$3,070	\$1,048	-3.0	\$7,086	\$921	-3.0

PROGRAM DESCRIPTIONS

6770 - STATE BUDGET

To ensure the financial integrity of the state through the planned allocation of state resources, the Department of Finance advises the Governor on the fiscal condition of the state and prepares the annual Governor's Budget. The Governor's Budget contains past year actual expenditures and revenues, current year estimated expenditures and revenues, and proposed expenditures and estimated revenues for the next fiscal year. After the budget is enacted, the Department of Finance assists in the administration of the budget. The Department of Finance also provides fiscal analyses of bills introduced in the Legislature and makes recommendations to the Governor. Basic and applied economic and tax research functions support the revenue estimates required for the development of the state financial plan, for the analysis of financial legislation, and the evaluation of economic trends or other fiscal developments which affect the state. Basic and applied demographic research functions provide data to support the workload estimates of state agencies.

6775 - FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA (FI\$Cal) PROJECT SUPPORT

The Department of Finance is one of four partner agencies responsible for the development, implementation, utilization, and maintenance of an integrated statewide financial management system, FI\$Cal. This program includes Department of Finance subject-matter experts assigned to the FI\$Cal Project.

6780 - STATE AUDITS AND EVALUATIONS

The Department of Finance systematically reviews and evaluates state-administered and financed programs. The Office of State Audits and Evaluations assists the Director of Finance in fulfilling the statutory responsibilities for supervision over all matters concerning the financial and business policies of the state by conducting financial audits and by performing critical examinations of state programs and policies.

6785 - STATEWIDE ACCOUNTING POLICIES, CONSULTING AND TRAINING

The Statewide Accounting Policies, Consulting and Training Unit sets statewide accounting policies and procedures. The unit provides fiscal consulting and training services to departments to help ensure that the state's assets are protected and accurate, and timely financial information is maintained. The unit maintains a uniform and complete accounting system for state departments and participates in the development of other statewide financial systems.

6800 - LOCAL GOVERNMENT AUDITS AND EVALUATIONS

The Department of Finance is responsible for the oversight activities associated with the dissolution of redevelopment agencies. To facilitate this effort, the Department of Finance established a Local Government Unit whose objective is to protect core public services and ensure proper collection of former redevelopment agency tax increment and liquidation of property assets for distribution to local taxing entities.

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DETAILED EXPENDITURES BY PROGRAM

		2013-14*	2014-15*	2015-16*
PROGRAM REQUIREMENTS				
6770	STATE BUDGET			
	State Operations:			
0001	General Fund	\$11,932	\$17,047	\$17,975
0995	Reimbursements	2,979	3,538	2,850
9740	Central Service Cost Recovery Fund	<u>10,233</u>	<u>13,393</u>	<u>13,565</u>
	Totals, State Operations	\$25,144	\$33,978	\$34,390
SUBPROGRAM REQUIREMENTS				
6770010	Preparation			
	State Operations:			
0001	General Fund	\$5,384	\$7,620	\$7,845
9740	Central Service Cost Recovery Fund	<u>3,693</u>	<u>5,985</u>	<u>5,916</u>
	Totals, State Operations	\$9,077	\$13,605	\$13,761
SUBPROGRAM REQUIREMENTS				
6770019	Enactment			
	State Operations:			
0001	General Fund	\$2,496	\$3,618	\$3,723
9740	Central Service Cost Recovery Fund	<u>1,714</u>	<u>2,847</u>	<u>2,808</u>
	Totals, State Operations	\$4,210	\$6,465	\$6,531
SUBPROGRAM REQUIREMENTS				
6770028	Support and Direction			
	State Operations:			
0001	General Fund	\$1,570	\$2,941	\$3,449
0995	Reimbursements	2,979	3,538	2,850
9740	Central Service Cost Recovery Fund	<u>3,123</u>	<u>2,309</u>	<u>2,593</u>
	Totals, State Operations	\$7,672	\$8,788	\$8,892
SUBPROGRAM REQUIREMENTS				
6770037	Legislation and Intergovernmental Relations			
	State Operations:			
0001	General Fund	\$2,482	\$2,868	\$2,958
9740	Central Service Cost Recovery Fund	<u>1,703</u>	<u>2,252</u>	<u>2,248</u>
	Totals, State Operations	\$4,185	\$5,120	\$5,206
PROGRAM REQUIREMENTS				
6775	FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA (FISCAL) PROJECT SUPPORT			
	State Operations:			
0995	Reimbursements	<u>\$2,684</u>	<u>\$2,976</u>	<u>\$2,977</u>
	Totals, State Operations	\$2,684	\$2,976	\$2,977
PROGRAM REQUIREMENTS				
6780	STATE AUDITS AND EVALUATIONS			
	State Operations:			
0001	General Fund	\$1,804	\$3,875	\$3,559
0995	Reimbursements	6,953	7,257	7,945
9740	Central Service Cost Recovery Fund	<u>1,519</u>	<u>3,043</u>	<u>2,684</u>
	Totals, State Operations	\$10,276	\$14,175	\$14,188
PROGRAM REQUIREMENTS				

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		2013-14*	2014-15*	2015-16*
6785	STATEWIDE ACCOUNTING POLICIES, CONSULTING AND TRAINING			
	State Operations:			
0001	General Fund	\$4,540	\$1,452	\$1,393
0494	Other - Unallocated Special Funds	829	987	658
0797	Unallocated Bond Funds - Select	145	174	38
0988	Other - Unallocated Non-Governmental Cost Funds	230	291	1,470
0995	Reimbursements	5,130	5,849	4,891
9740	Central Service Cost Recovery Fund	2,411	-	310
	Totals, State Operations	\$13,285	\$8,753	\$8,760
	SUBPROGRAM REQUIREMENTS			
6785010	Statewide and Departmental Fiscal Reporting			
	State Operations:			
0001	General Fund	\$1,432	\$-	\$-
9740	Central Service Cost Recovery Fund	1,080	-	-
	Totals, State Operations	\$2,512	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6785019	Calstars			
	State Operations:			
0995	Reimbursements	\$5,073	\$5,786	\$4,828
	Totals, State Operations	\$5,073	\$5,786	\$4,828
	SUBPROGRAM REQUIREMENTS			
6785028	Economic Research			
	State Operations:			
0001	General Fund	\$192	\$-	\$-
9740	Central Service Cost Recovery Fund	145	-	-
	Totals, State Operations	\$337	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6785037	Financial Research			
	State Operations:			
0001	General Fund	\$454	\$-	\$-
9740	Central Service Cost Recovery Fund	342	-	-
	Totals, State Operations	\$796	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6785046	Demographic Research			
	State Operations:			
0001	General Fund	\$1,117	\$-	\$-
9740	Central Service Cost Recovery Fund	844	-	-
	Totals, State Operations	\$1,961	\$-	\$-
	SUBPROGRAM REQUIREMENTS			
6785055	Fiscal Systems and Consulting			
	State Operations:			
0001	General Fund	\$1,345	\$1,452	\$1,393
0494	Other - Unallocated Special Funds	829	987	658
0797	Unallocated Bond Funds - Select	145	174	38
0988	Other - Unallocated Non-Governmental Cost Funds	230	291	1,470
0995	Reimbursements	57	63	63
9740	Central Service Cost Recovery Fund	-	-	310

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	2013-14*	2014-15*	2015-16*
Totals, State Operations	\$2,606	\$2,967	\$3,932
PROGRAM REQUIREMENTS			
6790 DEPARTMENT OF JUSTICE LEGAL SERVICES			
State Operations:			
0001 General Fund	\$161	\$352	\$359
9740 Central Service Cost Recovery Fund	121	277	270
Totals, State Operations	\$282	\$629	\$629
PROGRAM REQUIREMENTS			
6800 LOCAL GOVERNMENT AUDITS AND REVIEW			
State Operations:			
0001 General Fund	\$10,265	\$14,407	\$12,181
Totals, State Operations	\$10,265	\$14,407	\$12,181
SUBPROGRAM REQUIREMENTS			
9900100 Administration			
State Operations:			
0001 General Fund	\$6,737	\$7,827	\$7,834
Totals, State Operations	\$6,737	\$7,827	\$7,834
SUBPROGRAM REQUIREMENTS			
9900200 Administration - Distributed			
State Operations:			
0001 General Fund	-\$6,737	-\$7,827	-\$7,834
Totals, State Operations	-\$6,737	-\$7,827	-\$7,834
TOTALS, EXPENDITURES			
State Operations	61,936	74,918	73,125
Totals, Expenditures	\$61,936	\$74,918	\$73,125

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	426.8	479.1	479.1	\$37,613	\$41,192	\$41,192
Total Adjustments	-	-3.0	-3.0	-	892	1,668
Net Totals, Salaries and Wages	426.8	476.1	476.1	\$37,613	\$42,084	\$42,860
Staff Benefits	-	-	-	14,868	17,389	17,779
Totals, Personal Services	426.8	476.1	476.1	\$52,481	\$59,473	\$60,639
OPERATING EXPENSES AND EQUIPMENT				\$9,455	\$15,445	\$12,486
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$61,936	\$74,918	\$73,125

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$26,204	\$28,385	\$35,467
CS 3.60 pension contribution adjustment	-	643	-

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1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
Current Service Level Technical Adjustment	-	-4	-
Item 9800 allocation for employee compensation	-	403	-
Item 9800 allocation for staff benefits	-	183	-
Salaries and Wages Technical Adjustment	-	1	-
Prior Year Balances Available:			
Chapter 26, Statutes of 2012	13,135	5,682	-
Current Service Level Technical Adjustment	-	-1	-
Reflect Actual Carryover	-	1,841	-
Totals Available	\$39,339	\$37,133	\$35,467
Unexpended balance, estimated savings	-3,115	-	-
Balance available in subsequent years	-7,522	-	-
TOTALS, EXPENDITURES	\$28,702	\$37,133	\$35,467
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
011 Budget Act appropriation	\$1,038	\$950	\$658
CS 3.60 pension contribution adjustment	-	20	-
Current Service Level Technical Adjustment	-	-1	-
Item 9800 allocation for employee compensation	-	14	-
Item 9800 allocation for staff benefits	-	4	-
Totals Available	\$1,038	\$987	\$658
Unexpended balance, estimated savings	-209	-	-
TOTALS, EXPENDITURES	\$829	\$987	\$658
0797 Unallocated Bond Funds - Select			
APPROPRIATIONS			
011 Budget Act appropriation	\$181	\$167	\$38
CS 3.60 pension contribution adjustment	-	4	-
Item 9800 allocation for employee compensation	-	2	-
Item 9800 allocation for staff benefits	-	1	-
Totals Available	\$181	\$174	\$38
Unexpended balance, estimated savings	-36	-	-
TOTALS, EXPENDITURES	\$145	\$174	\$38
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
011 Budget Act appropriation	\$286	\$279	\$1,470
CS 3.60 pension contribution adjustment	-	6	-
Item 9800 allocation for employee compensation	-	5	-
Item 9800 allocation for staff benefits	-	1	-
Totals Available	\$286	\$291	\$1,470
Unexpended balance, estimated savings	-56	-	-
TOTALS, EXPENDITURES	\$230	\$291	\$1,470
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$17,746	\$19,620	\$18,663
TOTALS, EXPENDITURES	\$17,746	\$19,620	\$18,663
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$15,829	\$16,020	\$16,829
CS 3.60 pension contribution adjustment	-	359	-

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1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
Current Service Level Technical Adjustment	-	6	-
Item 9800 allocation for employee compensation	-	245	-
Item 9800 allocation for staff benefits	-	83	-
Totals Available	\$15,829	\$16,713	\$16,829
Unexpended balance, estimated savings	-1,545	-	-
TOTALS, EXPENDITURES	\$14,284	\$16,713	\$16,829
Total Expenditures, All Funds, (State Operations)	\$61,936	\$74,918	\$73,125

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
Totals, Authorized Positions	426.8	479.1	479.1	\$37,613	\$41,192	\$41,192
Salary and Other Adjustments	-	-3.0	-3.0	-	892	1,668
Totals, Adjustments	-	-3.0	-3.0	\$-	\$892	\$1,668
TOTALS, SALARIES AND WAGES	426.8	476.1	476.1	\$37,613	\$42,084	\$42,860

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