

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		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
10 Annual Financial Plan	135.8	149.0	185.0	\$23,859	\$26,277	\$32,891
15 Financial Information System for California (FI\$Cal) Project Support	15.0	17.0	17.0	2,398	2,862	2,862
20 Program and Information System Assessments	71.4	93.4	94.7	9,869	13,570	13,702
30 Supportive Data	88.3	99.0	60.8	12,479	14,291	8,449
32 Department of Justice Legal Services	-	-	-	455	629	629
37 Local Government Unit	42.1	64.2	61.6	7,365	12,912	12,267
40.01 Administration	53.3	56.5	60.0	6,473	7,219	7,565
40.02 Distributed Administration	-	-	-	-6,170	-7,219	-7,565
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	405.9	479.1	479.1	\$56,728	\$70,541	\$70,800
FUNDING				2012-13*	2013-14*	2014-15*
0001 General Fund				\$27,091	\$33,659	\$34,063
0494 Other - Unallocated Special Funds				611	1,038	949
0797 Unallocated Bond Funds - Select				134	181	167
0932 Trial Court Trust Fund				-2,000	-	-
0988 Other - Unallocated Non-Governmental Cost Funds				367	286	279
0995 Reimbursements				16,397	19,548	19,316
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006				37	-	-
9740 Central Service Cost Recovery Fund				14,091	15,829	16,026
TOTALS, EXPENDITURES, ALL FUNDS				\$56,728	\$70,541	\$70,800

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Section 13000.

PROGRAM AUTHORITY

10-Annual Financial Plan:

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

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

Government Code Section 13300.

20-Program and Information System Assessments:

Government Code Sections 13070-13077 and 13291-13296.

30-Supportive Data:

Article IV, Section 12 of the State Constitution; Government Code Sections 13073, 13300-13301 and 13306.

37-Local Government Unit:

* Dollars in thousands, except in Salary Range.

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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.

40-Administration:

Government Code Section 13005.

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	\$419	\$272	-	\$441	\$287	-
• Retirement Rate Adjustment	171	95	-	171	95	-
• Abolished Vacant Positions	-	-	-1.0	-	-85	-1.0
• Carryover/Reappropriation	321	-	-	-1,452	-	-
• Miscellaneous Adjustments	-	-	-12.7	2,155	-75	-12.7
Totals, Other Workload Budget Adjustments	\$911	\$367	-13.7	\$1,315	\$222	-13.7
Totals, Workload Budget Adjustments	\$911	\$367	-13.7	\$1,315	\$222	-13.7
Totals, Budget Adjustments	\$911	\$367	-13.7	\$1,315	\$222	-13.7

PROGRAM DESCRIPTIONS

10 - ANNUAL FINANCIAL PLAN

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.

15 - FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA (FI\$Ca) 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\$Ca. This program includes Department of Finance subject-matter experts assigned to the FI\$Ca Project.

20 - PROGRAM AND INFORMATION SYSTEM ASSESSMENTS

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.

30 - SUPPORTIVE DATA

This program includes a variety of information systems and services. The budget support systems provide information to decision-makers throughout the budgetary process. The operation and management of the automated California State Accounting and Reporting System (CALSTARS) is intended to provide a uniform and complete accounting system for state agencies. The Fiscal Systems and Consulting Unit develops and maintains statewide fiscal and accounting policies and provides fiscal and accounting advice and consultation to all state departments. 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.

37 - LOCAL GOVERNMENT UNIT

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.

* Dollars in thousands, except in Salary Range.

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DETAILED EXPENDITURES BY PROGRAM

	<u>2012-13*</u>	<u>2013-14*</u>	<u>2014-15*</u>
PROGRAM REQUIREMENTS			
10 ANNUAL FINANCIAL PLAN			
State Operations:			
0001 General Fund	\$11,206	\$12,311	\$16,439
0995 Reimbursements	3,188	3,538	3,538
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006	37	-	-
9740 Central Service Cost Recovery Fund	<u>9,428</u>	<u>10,428</u>	<u>12,914</u>
Totals, State Operations	\$23,859	\$26,277	\$32,891
ELEMENT REQUIREMENTS			
10.10 Preparation	\$8,741	\$9,023	\$13,198
State Operations:			
0001 General Fund	4,635	4,885	7,392
0995 Reimbursements	110	-	-
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006	37	-	-
9740 Central Service Cost Recovery Fund	3,959	4,138	5,806
10.20 Enactment	\$4,023	\$3,943	\$6,270
State Operations:			
0001 General Fund	2,253	2,135	3,511
9740 Central Service Cost Recovery Fund	1,770	1,808	2,759
10.30 Support and Direction	\$7,259	\$9,959	\$8,441
State Operations:			
0001 General Fund	2,169	3,476	2,746
0995 Reimbursements	3,078	3,538	3,538
9740 Central Service Cost Recovery Fund	2,012	2,945	2,157
10.40 Legislation and Intergovernmental Relations	\$3,836	\$3,352	\$4,982
State Operations:			
0001 General Fund	2,149	1,815	2,790
9740 Central Service Cost Recovery Fund	1,687	1,537	2,192
PROGRAM REQUIREMENTS			
15 FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA (FI\$Cal) PROJECT SUPPORT			
State Operations:			
0995 Reimbursements	<u>2,398</u>	<u>2,862</u>	<u>2,862</u>
Totals, State Operations	\$2,398	\$2,862	\$2,862
PROGRAM REQUIREMENTS			
20 PROGRAM AND INFORMATION SYSTEM ASSESSMENTS			
State Operations:			
0001 General Fund	\$2,292	\$3,454	\$3,610
0995 Reimbursements	5,647	7,511	7,257
9740 Central Service Cost Recovery Fund	<u>1,930</u>	<u>2,605</u>	<u>2,835</u>
Totals, State Operations	\$9,869	\$13,570	\$13,702
ELEMENT REQUIREMENTS			
20.25 Office of State Audits and Evaluations	\$9,869	\$13,570	\$13,702

* Dollars in thousands, except in Salary Range.

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	2012-13*	2013-14*	2014-15*
State Operations:			
0001 General Fund	2,292	3,454	3,610
0995 Reimbursements	5,647	7,511	7,257
9740 Central Service Cost Recovery Fund	1,930	2,605	2,835
PROGRAM REQUIREMENTS			
30 SUPPORTIVE DATA			
State Operations:			
0001 General Fund	\$3,987	\$4,623	\$1,395
0494 Other - Unallocated Special Funds	611	1,038	949
0797 Unallocated Bond Funds - Select	134	181	167
0988 Other - Unallocated Non-Governmental Cost Funds	367	286	279
0995 Reimbursements	4,861	5,637	5,659
9740 Central Service Cost Recovery Fund	2,519	2,526	-
Totals, State Operations	\$12,479	\$14,291	\$8,449
ELEMENT REQUIREMENTS			
30.11 Statewide and Departmental Fiscal Reporting	\$2,267	\$2,721	\$-
State Operations:			
0001 General Fund	1,271	1,551	-
9740 Central Service Cost Recovery Fund	996	1,170	-
30.12 CALSTARS	\$4,802	\$5,574	\$5,596
State Operations:			
0995 Reimbursements	4,802	5,574	5,596
30.20 Economic Research	\$339	\$345	\$-
State Operations:			
0001 General Fund	190	197	-
9740 Central Service Cost Recovery Fund	149	148	-
30.30 Revenue Estimating and Tax Research	\$803	\$816	\$-
State Operations:			
0001 General Fund	450	465	-
9740 Central Service Cost Recovery Fund	353	351	-
30.40 Demographic Research	\$2,091	\$1,992	\$-
State Operations:			
0001 General Fund	1,070	1,135	-
9740 Central Service Cost Recovery Fund	1,021	857	-
30.50 Fiscal Systems and Consulting	\$2,177	\$2,843	\$2,853
State Operations:			
0001 General Fund	1,006	1,275	1,395
0494 Other - Unallocated Special Funds	611	1,038	949
0797 Unallocated Bond Funds - Select	134	181	167
0988 Other - Unallocated Non-Governmental Cost Funds	367	286	279
0995 Reimbursements	59	63	63
PROGRAM REQUIREMENTS			
32 DEPARTMENT OF JUSTICE LEGAL SERVICES			
State Operations:			
0001 General Fund	\$241	\$359	\$352
9740 Central Service Cost Recovery Fund	214	270	277
Totals, State Operations	\$455	\$629	\$629
PROGRAM REQUIREMENTS			
37 LOCAL GOVERNMENT UNIT			

* Dollars in thousands, except in Salary Range.

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	2012-13*	2013-14*	2014-15*
State Operations:			
0001 General Fund	\$9,365	\$12,912	\$12,267
0932 Trial Court Trust Fund	-2,000	-	-
Totals, State Operations	\$7,365	\$12,912	\$12,267
ELEMENT REQUIREMENTS			
40.01 Administration	\$6,473	\$7,219	\$7,565
State Operations:			
0001 General Fund	6,170	7,219	7,565
0995 Reimbursements	303		
40.02 Distributed Administration	-\$6,170	-\$7,219	-\$7,565
State Operations:			
0001 General Fund	-6,170	-7,219	-7,565
TOTALS, EXPENDITURES			
State Operations	56,728	70,541	70,800
Totals, Expenditures	\$56,728	\$70,541	\$70,800

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)	405.9	479.1	479.1	\$34,018	\$40,001	\$40,688
Total Adjustments	-	-	-	-	501	501
Net Totals, Salaries and Wages	405.9	479.1	479.1	\$34,018	\$40,502	\$41,189
Staff Benefits	-	-	-	13,166	16,003	16,323
Totals, Personal Services	405.9	479.1	479.1	\$47,184	\$56,505	\$57,512
OPERATING EXPENSES AND EQUIPMENT				\$9,544	\$14,036	\$13,288
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$56,728	\$70,541	\$70,800

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$19,929	\$25,615	\$28,382
Allocation for employee compensation	84	419	-
Adjustment per Section 3.60	365	171	-
Adjustment per Section 3.90	-633	-	-
Adjustment per Section 15.25	-5	-	-
Chapter 32, Statutes of 2012	1	-	-
Chapter 44, Statutes of 2012	1	-	-
Chapter 46, Statutes of 2012	1	-	-
Chapter 26, Statutes of 2012	20,000	-	-
Chapter 343, Statutes of 2012	1	-	-
Chapter 26, Statutes of 2012 (Transfer to Trial Court Trust Fund)	2,000	-	-
Prior year balances available:			
Chapter 6, Statutes of 2011	500	-	-
Chapter 5, Statutes of 2011	500	-	-

* Dollars in thousands, except in Salary Range.

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1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
Chapter 26, Statutes of 2012	-	13,135	5,681
Totals Available	\$42,744	\$39,340	\$34,063
Unexpended balance, estimated savings	-2,518	-	-
Balance available in subsequent years	-13,135	-5,681	-
TOTALS, EXPENDITURES	\$27,091	\$33,659	\$34,063
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
011 Budget Act appropriation	\$797	\$1,021	\$949
Allocation for employee compensation	2	13	-
Adjustment per Section 3.60	13	4	-
Adjustment per Section 3.90	-30	-	-
Totals Available	\$782	\$1,038	\$949
Unexpended balance, estimated savings	-171	-	-
TOTALS, EXPENDITURES	\$611	\$1,038	\$949
0797 Unallocated Bond Funds - Select			
APPROPRIATIONS			
011 Budget Act appropriation	\$174	\$178	\$167
Allocation for employee compensation	1	2	-
Adjustment per Section 3.60	3	1	-
Adjustment per Section 3.90	-7	-	-
Totals Available	\$171	\$181	\$167
Unexpended balance, estimated savings	-37	-	-
TOTALS, EXPENDITURES	\$134	\$181	\$167
0932 Trial Court Trust Fund			
APPROPRIATIONS			
TOTALS, EXPENDITURES	\$-	\$-	\$-
Less funding provided by General Fund	-2,000	-	-
NET TOTALS, EXPENDITURES	\$-2,000	\$-	\$-
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
011 Budget Act appropriation	\$478	\$281	\$279
Allocation for employee compensation	1	4	-
Adjustment per Section 3.60	8	1	-
Adjustment per Section 3.90	-18	-	-
Totals Available	\$469	\$286	\$279
Unexpended balance, estimated savings	-102	-	-
TOTALS, EXPENDITURES	\$367	\$286	\$279
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$16,397	\$19,548	\$19,316
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006			
Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006			
APPROPRIATIONS			
001 Budget Act appropriation	\$43	\$-	\$-
Adjustment per Section 3.60	1	-	-
Adjustment per Section 3.90	-1	-	-
Totals Available	\$43	\$-	\$-
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	\$37	\$-	\$-

* Dollars in thousands, except in Salary Range.

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1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$15,738	\$15,574	\$16,026
Allocation for employee compensation	68	189	-
Adjustment per Section 3.60	290	66	-
Adjustment per Section 3.90	-493	-	-
Adjustment per Section 15.25	-4	-	-
Totals Available	\$15,599	\$15,829	\$16,026
Unexpended balance, estimated savings	-1,508	-	-
TOTALS, EXPENDITURES	\$14,091	\$15,829	\$16,026
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$56,728	\$70,541	\$70,800

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
Totals, Authorized Positions	405.9	479.1	479.1	\$34,018	\$40,001	\$40,688
Salary Adjustments	-	-	-	-	501	501
Total Adjustments	-	-	-	\$-	\$501	\$501
TOTALS, SALARIES AND WAGES	405.9	479.1	479.1	\$34,018	\$40,502	\$41,189

* Dollars in thousands, except in Salary Range.