



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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6200 Human Resources Management	181.3	158.3	169.3	\$33,185	\$41,885	\$42,998
6205 Local Government Services	1.0	7.0	11.0	2,219	2,834	2,310
6210 Benefits Administration	55.4	54.5	53.5	24,353	28,693	28,117
6215 Benefit Payments	-	-	-	43,393	36,503	36,503
9900100 Administration	56.7	58.2	59.2	8,441	9,839	9,952
9900200 Administration - Distributed	-	-	-	-7,349	-8,669	-8,785
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	294.4	278.0	293.0	\$104,242	\$111,085	\$111,095
FUNDING				2017-18*	2018-19*	2019-20*
0001 General Fund				\$8,160	\$10,565	\$10,596
0367 Indian Gaming Special Distribution Fund				18	75	75
0821 Flexelect Benefit Fund				23,437	27,708	27,708
0915 Deferred Compensation Plan Fund				14,001	15,681	15,681
0995 Reimbursements				29,777	38,786	38,918
8008 State Employees Pretax Parking Fund				2,052	1,400	1,400
8049 Vision Care Program for State Annuitants Fund				18,706	8,784	8,784
9740 Central Service Cost Recovery Fund				8,091	8,086	7,933
TOTALS, EXPENDITURES, ALL FUNDS				\$104,242	\$111,085	\$111,095

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.

MAJOR PROGRAM CHANGES

•Statewide Human Resources Workload—The Budget includes \$1.1 million (\$419,000 General Fund) and 7 positions for workforce planning, statewide recruitment, leadership performance and career development, and Limited Examination and Appointment Program examination development.

•Statewide Medical and Psychological Screening Policy—The Budget includes \$188,000 (\$100,000 General Fund) and 4 positions to provide statewide consultation and direction on medical and psychological pre-employment screening.

* 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

•Administrative Funding Realignment—The Budget includes a reduction of \$575,000 in reimbursement authority for the phaseout of the Alternate Retirement Program. Additionally, proposed trailer bill language provides CalHR with direct transfer authority for its reimbursable programs.

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Statewide Human Resources Workload	\$-	\$-	-	\$419	\$664	7.0
• Statewide Medical and Psychological Screening Policy	-	-	-	100	88	4.0
• Administrative Funding Realignment	-	-	-	-	-575	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$519	\$177	11.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	41	179	-	41	179	-
• Miscellaneous Baseline Adjustments	-	-	-	1,256	-1,256	-
• Salary Adjustments	257	933	-	257	933	-
• Benefit Adjustments	103	345	-	105	357	-
• Retirement Rate Adjustments	41	216	-	41	216	-
Totals, Other Workload Budget Adjustments	\$442	\$1,673	-	\$1,700	\$429	-
Totals, Workload Budget Adjustments	\$442	\$1,673	-	\$2,219	\$606	11.0
Totals, Budget Adjustments	\$442	\$1,673	-	\$2,219	\$606	11.0

PROGRAM DESCRIPTIONS

6200 - HUMAN RESOURCES MANAGEMENT

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

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

6205 - LOCAL GOVERNMENT SERVICES

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

6210 - BENEFITS ADMINISTRATION

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

* 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

Savings Plus Program administers a tax-deferred savings program for all state employees to supplement retirement through various programs.

9900 - ADMINISTRATION

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

DETAILED EXPENDITURES BY PROGRAM

		<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
	PROGRAM REQUIREMENTS			
6200	HUMAN RESOURCES MANAGEMENT			
	State Operations:			
0001	General Fund	\$8,054	\$10,473	\$10,504
0367	Indian Gaming Special Distribution Fund	18	75	75
0995	Reimbursements	17,022	23,251	24,486
9740	Central Service Cost Recovery Fund	8,091	8,086	7,933
	Totals, State Operations	\$33,185	\$41,885	\$42,998
	PROGRAM REQUIREMENTS			
6205	LOCAL GOVERNMENT SERVICES			
	State Operations:			
0995	Reimbursements	2,219	2,834	2,310
	Totals, State Operations	\$2,219	\$2,834	\$2,310
	PROGRAM REQUIREMENTS			
6210	BENEFITS ADMINISTRATION			
	State Operations:			
0001	General Fund	\$106	\$87	\$87
0821	Flexelect Benefit Fund	802	1,389	1,389
0915	Deferred Compensation Plan Fund	14,001	15,681	15,681
0995	Reimbursements	9,444	11,536	10,960
	Totals, State Operations	\$24,353	\$28,693	\$28,117
	PROGRAM REQUIREMENTS			
6215	BENEFIT PAYMENTS			
	Unclassified:			
0821	Flexelect Benefit Fund	\$22,635	\$26,319	\$26,319
8008	State Employees Pretax Parking Fund	2,052	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	18,706	8,784	8,784
	Totals, Unclassified	\$43,393	\$36,503	\$36,503
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0001	General Fund	\$-	\$5	\$5
0995	Reimbursements	1,092	1,165	1,162
	Totals, State Operations	\$1,092	\$1,170	\$1,167
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$7,349	\$8,674	\$8,670
0995	Reimbursements	1,092	1,165	1,282

* 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

		2017-18*	2018-19*	2019-20*
Totals, State Operations		\$8,441	\$9,839	\$9,952
SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed			
State Operations:				
0001	General Fund	-\$7,349	-\$8,669	-\$8,665
0995	Reimbursements	-	-	-120
Totals, State Operations		-\$7,349	-\$8,669	-\$8,785
TOTALS, EXPENDITURES				
State Operations		60,849	74,582	74,592
Unclassified		43,393	36,503	36,503
Totals, Expenditures		\$104,242	\$111,085	\$111,095

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	258.0	278.0	282.0	\$21,254	\$23,307	\$23,892
Other Adjustments	36.4	-	11.0	3,256	1,190	1,737
Net Totals, Salaries and Wages	294.4	278.0	293.0	\$24,510	\$24,497	\$25,629
Staff Benefits	-	-	-	11,686	15,450	15,767
Totals, Personal Services	294.4	278.0	293.0	\$36,196	\$39,947	\$41,396
OPERATING EXPENSES AND EQUIPMENT				\$24,399	\$34,401	\$32,962
SPECIAL ITEMS OF EXPENSES				254	234	234
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$60,849	\$74,582	\$74,592

4 Unclassified	Expenditures		
	2017-18*	2018-19*	2019-20*
Other Special Items of Expense	\$43,393	\$36,503	\$36,503
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$43,393	\$36,503	\$36,503

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,160	\$10,123	\$10,596
Allocation for Employee Compensation	-	257	-
Allocation for Other Post-Employment Benefits	-	41	-
Allocation for Staff Benefits	-	103	-
Section 3.60 Pension Contribution Adjustment	-	41	-
Totals Available	\$8,160	\$10,565	\$10,596
TOTALS, EXPENDITURES	\$8,160	\$10,565	\$10,596
0367 Indian Gaming Special Distribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$18	\$75	\$75
Totals Available	\$18	\$75	\$75

* 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

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
TOTALS, EXPENDITURES	\$18	\$75	\$75
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$802	\$1,387	\$1,389
Section 3.60 Pension Contribution Adjustment	-	2	-
Totals Available	\$802	\$1,389	\$1,389
TOTALS, EXPENDITURES	\$802	\$1,389	\$1,389
0915 Deferred Compensation Plan Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$14,001	\$15,486	\$15,681
Allocation for Employee Compensation	-	106	-
Allocation for Other Post-Employment Benefits	-	22	-
Allocation for Staff Benefits	-	41	-
Section 3.60 Pension Contribution Adjustment	-	26	-
Totals Available	\$14,001	\$15,681	\$15,681
TOTALS, EXPENDITURES	\$14,001	\$15,681	\$15,681
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$29,777	\$38,786	\$38,918
TOTALS, EXPENDITURES	\$29,777	\$38,786	\$38,918
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,091	\$7,664	\$7,933
Allocation for Employee Compensation	-	246	-
Allocation for Other Post-Employment Benefits	-	36	-
Allocation for Staff Benefits	-	89	-
Section 3.60 Pension Contribution Adjustment	-	51	-
Totals Available	\$8,091	\$8,086	\$7,933
TOTALS, EXPENDITURES	\$8,091	\$8,086	\$7,933
Total Expenditures, All Funds, (State Operations)	\$60,849	\$74,582	\$74,592
4 UNCLASSIFIED	2017-18*	2018-19*	2019-20*
0821 Flexelect Benefit Fund			
APPROPRIATIONS			
Government Code section 1156 (claims paid)	\$22,635	\$26,319	\$26,319
Totals Available	\$22,635	\$26,319	\$26,319
TOTALS, EXPENDITURES	\$22,635	\$26,319	\$26,319
8008 State Employees Pretax Parking Fund			
APPROPRIATIONS			
Government Code section 1156.1	\$2,052	\$1,400	\$1,400
Totals Available	\$2,052	\$1,400	\$1,400
TOTALS, EXPENDITURES	\$2,052	\$1,400	\$1,400
8049 Vision Care Program for State Annuitants Fund			
APPROPRIATIONS			
Government Code section 22959.6	\$18,706	\$8,784	\$8,784
Totals Available	\$18,706	\$8,784	\$8,784
TOTALS, EXPENDITURES	\$18,706	\$8,784	\$8,784
Total Expenditures, All Funds, (Unclassified)	\$43,393	\$36,503	\$36,503
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$104,242	\$111,085	\$111,095

* 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

FUND CONDITION STATEMENTS

	2017-18*	2018-19*	2019-20*
0821 Flexelect Benefit Fund^N			
BEGINNING BALANCE	\$9,507	\$8,421	\$4,215
Prior Year Adjustments	1,805	-	-
Adjusted Beginning Balance	\$11,312	\$8,421	\$4,215
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	264	288	314
4163000 Investment Income - Surplus Money Investments	147	160	174
4170900 Contributions to Fiduciary Funds	20,235	23,265	25,475
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	43	47	51
Total Revenues, Transfers, and Other Adjustments	\$20,689	\$23,760	\$26,014
Total Resources	\$32,001	\$32,181	\$30,229
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7501 Department of Human Resources (State Operations)	802	1,389	1,389
7501 Department of Human Resources (Unclassified)	22,635	26,319	26,319
8880 Financial Information System for California (State Operations)	2	-	-
9892 Supplemental Pension Payments (State Operations)	-	153	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	141	105	134
Total Expenditures and Expenditure Adjustments	\$23,580	\$27,966	\$27,842
FUND BALANCE	\$8,421	\$4,215	\$2,387
Reserve for economic uncertainties	8,421	4,215	2,387
0915 Deferred Compensation Plan Fund^N			
BEGINNING BALANCE	\$12,705,886	\$14,034,216	\$15,175,172
Prior Year Adjustments	378	-	-
Adjusted Beginning Balance	\$12,706,264	\$14,034,216	\$15,175,172
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4160450 Investment Income - External - Private Sector	1,106,686	1,162,020	1,220,121
4163000 Income from Surplus Money Investments	205	221	239
4170900 Contributions to Fiduciary Funds - Intrastate	537,336	580,323	626,749
4172500 Other - External - Other	13,031	14,073	15,199
Total Revenues, Transfers, and Other Adjustments	\$1,657,258	\$1,756,637	\$1,862,308
Total Resources	\$14,363,522	\$15,790,853	\$17,037,480
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7501 Department of Human Resources			
State Operations	14,001	15,681	15,681
Payments to Participants	315,305	600,000	600,000
Total Expenditures and Expenditure Adjustments	\$329,306	\$615,681	\$615,681
FUND BALANCE	\$14,034,216	\$15,175,172	\$16,421,799
Reserve for economic uncertainties	14,034,216	15,175,172	16,421,799
8049 Vision Care Program for State Annuitants Fund^N			
BEGINNING BALANCE	\$2,383	\$2,836	\$13,683
Prior Year Adjustments	6	-	-
Adjusted Beginning Balance	\$2,389	\$2,836	\$13,683
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

* 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

	2017-18*	2018-19*	2019-20*
4129000 Other Fees and Licenses	578	592	607
4163000 Investment Income - Surplus Money Investments	25	25	25
4170900 Contributions to Fiduciary Funds	18,550	19,014	19,489
Total Revenues, Transfers, and Other Adjustments	<u>\$19,153</u>	<u>\$19,631</u>	<u>\$20,121</u>
Total Resources	\$21,542	\$22,467	\$33,804
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7501 Department of Human Resources (Unclassified)	18,706	8,784	8,784
Total Expenditures and Expenditure Adjustments	<u>\$18,706</u>	<u>\$8,784</u>	<u>\$8,784</u>
FUND BALANCE	<u>\$2,836</u>	<u>\$13,683</u>	<u>\$25,020</u>
Reserve for economic uncertainties	2,836	13,683	25,020

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	258.0	278.0	282.0	\$21,254	\$23,307	\$23,892
Salary and Other Adjustments	36.4	-	-	3,256	1,190	1,190
Workload and Administrative Adjustments						
Administrative Funding Realignment						
Various	-	-	-	-	-	-77
Statewide Human Resources Workload						
Info Tech Spec I	-	-	1.0	-	-	83
Research Data Spec II	-	-	1.0	-	-	85
Staff Pers Program Analyst	-	-	3.0	-	-	239
Staff Svcs Mgr II (Supvry)	-	-	2.0	-	-	175
Statewide Medical and Psychological Screening Policy						
Office Techn (Typing)	-	-	1.0	-	-	42
Psychologist	-	-	2.0	-	-	-
Staff Svcs Analyst (Gen)	-	-	1.0	-	-	-
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>11.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$547</u>
Totals, Adjustments	<u>36.4</u>	<u>-</u>	<u>11.0</u>	<u>\$3,256</u>	<u>\$1,190</u>	<u>\$1,737</u>
TOTALS, SALARIES AND WAGES	<u>294.4</u>	<u>278.0</u>	<u>293.0</u>	<u>\$24,510</u>	<u>\$24,497</u>	<u>\$25,629</u>

* 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

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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6230 Department of Technology	745.5	737.1	746.1	\$336,133	\$388,891	\$401,949
9900100 Administration	127.9	131.6	131.6	17,667	21,311	21,317
9900200 Administration - Distributed	-	-	-	-17,667	-21,311	-21,317
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	873.4	868.7	877.7	\$336,133	\$388,891	\$401,949

	2017-18*	2018-19*	2019-20*
FUNDING			
0001 General Fund	\$4,765	\$4,919	\$4,920
0995 Reimbursements	-	10	10
9730 Technology Services Revolving Fund	327,774	380,249	393,305
9740 Central Service Cost Recovery Fund	3,594	3,713	3,714
TOTALS, EXPENDITURES, ALL FUNDS	\$336,133	\$388,891	\$401,949

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

- The Budget includes \$1.4 million in redirected authority from the Technology Services Revolving Fund and 9.0 positions to augment the Security Operations Center (Center) staffing levels. These resources will be used to increase the number of cybersecurity activities the Center is engaged in and the number of security alerts the Center can respond to.

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Security Operations Center Capacity Increase	\$-	\$-	-	\$-	\$-	9.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$-	9.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	24	1,030	-	24	1,030	-
• Salary Adjustments	101	4,594	-	101	4,594	-
• Retirement Rate Adjustments	25	837	-	25	837	-
• Benefit Adjustments	1	53	-	2	91	-
• Lease Revenue Debt Service Adjustment	-	-	-	-	-12	-
• Miscellaneous Baseline Adjustments	-	-15,800	-	-	-7,193	-
Totals, Other Workload Budget Adjustments	\$151	\$-9,286	-	\$152	\$-653	-
Totals, Workload Budget Adjustments	\$151	\$-9,286	-	\$152	\$-653	9.0
Totals, Budget Adjustments	\$151	\$-9,286	-	\$152	\$-653	9.0

* 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

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

		2017-18*	2018-19*	2019-20*
	PROGRAM REQUIREMENTS			
6230	DEPARTMENT OF TECHNOLOGY			
	State Operations:			
0001	General Fund	\$4,765	\$4,919	\$4,920
0995	Reimbursements	-	10	10
9730	Technology Services Revolving Fund	327,774	380,249	393,305
9740	Central Service Cost Recovery Fund	3,594	3,713	3,714
	Totals, State Operations	\$336,133	\$388,891	\$401,949
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
9730	Technology Services Revolving Fund	\$17,667	\$21,311	\$21,317
	Totals, State Operations	\$17,667	\$21,311	\$21,317
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
9730	Technology Services Revolving Fund	-\$17,667	-\$21,311	-\$21,317
	Totals, State Operations	-\$17,667	-\$21,311	-\$21,317
	TOTALS, EXPENDITURES			
	State Operations	336,133	388,891	401,949
	Totals, Expenditures	\$336,133	\$388,891	\$401,949

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.

7502 Department of Technology - Continued

1 State Operations	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	865.7	868.7	868.7	\$78,142	\$81,797	\$81,797
Other Adjustments	7.7	-	9.0	4,224	3,432	3,432
Net Totals, Salaries and Wages	873.4	868.7	877.7	\$82,366	\$85,229	\$85,229
Staff Benefits	-	-	-	39,969	44,054	44,093
Totals, Personal Services	873.4	868.7	877.7	\$122,335	\$129,283	\$129,322
OPERATING EXPENSES AND EQUIPMENT				\$213,798	\$259,608	\$272,627
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$336,133	\$388,891	\$401,949

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,765	\$4,768	\$4,920
Allocation for Employee Compensation	-	101	-
Allocation for Other Post-Employment Benefits	-	24	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	25	-
TOTALS, EXPENDITURES	\$4,765	\$4,919	\$4,920
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	-	\$10	\$10
TOTALS, EXPENDITURES	-	\$10	\$10
9730 Technology Services Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$324,766	\$386,642	\$390,308
Allocation for Employee Compensation	-	4,517	-
Allocation for Other Post-Employment Benefits	-	1,012	-
Allocation for Staff Benefits	-	52	-
Capacity Adjustment	-	-15,800	-
Section 3.60 Pension Contribution Adjustment	-	817	-
003 Budget Act appropriation	3,008	3,009	2,997
Totals Available	\$327,774	\$380,249	\$393,305
TOTALS, EXPENDITURES	\$327,774	\$380,249	\$393,305
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,594	\$3,597	\$3,714
Allocation for Employee Compensation	-	77	-
Allocation for Other Post-Employment Benefits	-	18	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	20	-
TOTALS, EXPENDITURES	\$3,594	\$3,713	\$3,714
Total Expenditures, All Funds, (State Operations)	\$336,133	\$388,891	\$401,949

* 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

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	865.7	868.7	868.7	\$78,142	\$81,797	\$81,797
Salary and Other Adjustments	7.7	-	-	4,224	3,432	3,432
Workload and Administrative Adjustments						
Security Operations Center Capacity Increase						
Various	-	-	9.0	-	-	-
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	9.0	\$-	\$-	\$-
Totals, Adjustments	7.7	-	9.0	\$4,224	\$3,432	\$3,432
TOTALS, SALARIES AND WAGES	873.4	868.7	877.7	\$82,366	\$85,229	\$85,229

* 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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6270010 Merit Oversight	20.4	25.3	25.3	\$3,718	\$4,777	\$4,669
6270019 Appeals	40.4	38.3	38.3	7,845	8,543	8,544
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	60.8	63.6	63.6	\$11,563	\$13,320	\$13,213
FUNDING				2017-18*	2018-19*	2019-20*
0001 General Fund				\$1,208	\$1,607	\$2,488
0995 Reimbursements				9,367	10,485	8,845
9740 Central Service Cost Recovery Fund				988	1,228	1,880
TOTALS, EXPENDITURES, ALL FUNDS				\$11,563	\$13,320	\$13,213

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Compliance Review Unit - Funding Realignment	\$-	\$-	-	\$911	\$-911	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$911	\$-911	-
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	9	61	-	9	61	-
• Salary Adjustments	37	248	-	37	248	-
• Benefit Adjustments	12	90	-	13	92	-
• Retirement Rate Adjustments	10	60	-	10	60	-
• Miscellaneous Baseline Adjustments	-	-	-	6	-6	-
Totals, Other Workload Budget Adjustments	\$68	\$459	-	\$75	\$455	-
Totals, Workload Budget Adjustments	\$68	\$459	-	\$986	\$-456	-
Totals, Budget Adjustments	\$68	\$459	-	\$986	\$-456	-

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

		2017-18*	2018-19*	2019-20*
	PROGRAM REQUIREMENTS			
6270	MERIT SYSTEM ADMINISTRATION			
	State Operations:			
0001	General Fund	\$1,208	\$1,607	\$2,488
0995	Reimbursements	9,367	10,485	8,845
9740	Central Service Cost Recovery Fund	988	1,228	1,880
	Totals, State Operations	\$11,563	\$13,320	\$13,213
	SUBPROGRAM REQUIREMENTS			
6270010	Merit Oversight			
	State Operations:			
0001	General Fund	\$1,208	\$1,607	\$2,488
0995	Reimbursements	1,522	1,942	301
9740	Central Service Cost Recovery Fund	988	1,228	1,880
	Totals, State Operations	\$3,718	\$4,777	\$4,669
	SUBPROGRAM REQUIREMENTS			
6270019	Appeals			
	State Operations:			
0995	Reimbursements	7,845	8,543	8,544
	Totals, State Operations	\$7,845	\$8,543	\$8,544
	TOTALS, EXPENDITURES			
	State Operations	11,563	13,320	13,213
	Totals, Expenditures	\$11,563	\$13,320	\$13,213

EXPENDITURES BY CATEGORY

	1 State Operations	Positions			Expenditures		
		2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES							
Baseline Positions		58.6	63.6	63.6	\$5,735	\$6,303	\$6,303
Other Adjustments		2.2	-	-	476	285	285
Net Totals, Salaries and Wages		60.8	63.6	63.6	\$6,211	\$6,588	\$6,588
Staff Benefits		-	-	-	3,107	3,502	3,495
Totals, Personal Services		60.8	63.6	63.6	\$9,318	\$10,090	\$10,083
OPERATING EXPENSES AND EQUIPMENT					\$2,245	\$3,230	\$3,130
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)					\$11,563	\$13,320	\$13,213

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,208	\$1,539	\$2,488
Allocation for Employee Compensation	-	37	-
Allocation for Other Post-Employment Benefits	-	9	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Pension Contribution Adjustment	-	10	-

* 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	2017-18*	2018-19*	2019-20*
Totals Available	\$1,208	\$1,607	\$2,488
TOTALS, EXPENDITURES	\$1,208	\$1,607	\$2,488
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,367	\$10,485	\$8,845
TOTALS, EXPENDITURES	\$9,367	\$10,485	\$8,845
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$988	\$1,172	\$1,880
Allocation for Employee Compensation	-	29	-
Allocation for Other Post-Employment Benefits	-	9	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	7	-
Totals Available	\$988	\$1,228	\$1,880
TOTALS, EXPENDITURES	\$988	\$1,228	\$1,880
Total Expenditures, All Funds, (State Operations)	\$11,563	\$13,320	\$13,213

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	58.6	63.6	63.6	\$5,735	\$6,303	\$6,303
Salary and Other Adjustments	2.2	-	-	476	285	285
Totals, Adjustments	2.2	-	-	\$476	\$285	\$285
TOTALS, SALARIES AND WAGES	60.8	63.6	63.6	\$6,211	\$6,588	\$6,588

* 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

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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6275025 County Assessment Standards Program	14.9	4.8	5.7	\$2,784	\$2,631	\$2,775
6275050 State-Assessed Property Program	17.0	3.3	3.7	3,051	4,513	4,687
6275075 Timber Tax Program	12.7	11.0	11.0	1,556	2,038	2,263
6275100 Sales and Use Tax Program	3,370.0	3,312.1	3,303.1	462,485	567,991	529,792
6275125 Hazardous Substances Tax Program	36.7	39.6	39.6	4,580	5,908	5,879
6275150 Alcoholic Beverage Tax Program	21.1	18.9	18.9	2,845	3,391	3,153
6275175 Tire Recycling Fee Program	16.3	15.3	15.3	1,902	2,129	2,092
6275200 Cigarette and Tobacco Products Tax Program	88.5	128.0	125.3	21,496	31,440	36,859
6275225 Cigarette and Tobacco Products Licensing Program	70.7	65.7	65.7	9,532	10,981	11,002
6275250 Transportation Fund Tax Program	177.0	140.1	140.0	27,561	34,635	30,451
6275275 Occupational Lead Poisoning Prevention Fee Program	7.6	7.0	7.0	872	930	931
6275300 Integrated Waste Management Program	2.7	4.3	4.3	400	632	599
6275325 Underground Storage Tank Fee Program	31.5	24.9	25.0	4,264	4,288	4,199
6275350 Oil Spill Prevention Program	1.8	1.3	1.3	291	382	345
6275375 Energy Resources Surcharge Program	2.2	2.0	2.0	317	393	342
6275400 Annual Water Rights Fee Program	4.8	4.1	4.1	540	539	528
6275425 Childhood Lead Poisoning Prevention Fee Program	1.2	4.3	4.3	197	581	566
6275450 Marine Invasive Species Program	2.6	3.3	3.3	347	545	541
6275475 Fire Prevention Fee Program	20.9	-	-	2,322	-	-
6275500 Emergency Telephone Users Surcharge Program	7.1	11.1	11.0	1,069	1,743	1,686
6275525 E-Waste Recycling Fee Program	26.9	30.5	30.6	3,867	5,237	5,194
6275550 Lumber Fee Program	2.8	12.3	12.5	856	1,279	1,271
6275575 Insurance Tax Program	1.6	1.8	1.8	266	354	355
6275600 Natural Gas Surcharge Program	4.1	3.8	3.7	692	1,166	1,105
6275625 Appeals from Other Governmental Programs	12.3	-	-	2,406	-	-
6275650 Prepaid Mobile Telephony Program	2.8	15.8	6.2	1,261	2,285	1,065
6275675 Regional Railroad Accident Preparedness and Immediate Response Program	0.9	-	-	123	-	-
6275700 Lead-Acid Battery Cleanup Fee Program	5.3	8.4	9.8	627	1,447	1,440
6275725 Cannabis Taxes Program	10.4	15.8	29.6	3,284	5,019	7,557
9900100 Administration	0.1	373.9	372.9	57,055	66,265	65,925
9900200 Administration - Distributed	-	-	-	-56,950	-65,848	-65,508
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	3,974.5	4,263.4	4,257.7	\$561,898	\$692,894	\$657,094
FUNDING				2017-18*	2018-19*	2019-20*
0001 General Fund				\$286,904	\$368,632	\$344,076
0004 Breast Cancer Fund				460	622	607
0022 State Emergency Telephone Number Account				1,069	1,743	1,686
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				27,522	34,374	30,208
0070 Occupational Lead Poisoning Prevention Account				872	930	931
0080 Childhood Lead Poisoning Prevention Fund				197	581	566

* 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

FUNDING	2017-18*	2018-19*	2019-20*
0230 Cigarette and Tobacco Products Surtax Fund	4,921	7,682	7,496
0320 Oil Spill Prevention and Administration Fund	291	382	345
0387 Integrated Waste Management Account, Integrated Waste Management Fund	400	632	599
0439 Underground Storage Tank Cleanup Fund	3,918	4,288	4,199
0465 Energy Resources Programs Account	317	393	342
0623 California Children and Families First Trust Fund	9,809	13,155	12,776
0890 Federal Trust Fund	39	261	243
0965 Timber Tax Fund	1,556	2,038	2,263
0995 Reimbursements	199,580	223,532	209,928
3015 Gas Consumption Surcharge Fund	692	1,166	1,105
3058 Water Rights Fund	498	539	528
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	3,867	5,237	5,194
3067 Cigarette and Tobacco Products Compliance Fund	7,903	10,981	11,002
3212 Timber Regulation and Forest Restoration Fund	856	1,279	1,271
3251 Prepaid Mobile Telephony Services Surcharge Fund	1,023	1,637	-
3260 Regional Railroad Accident Preparedness and Immediate Response Fund	123	-	-
3270 Local Charges for Prepaid Mobile Telephony Service Fund	238	648	1,065
3288 Cannabis Control Fund	3,284	-	-
3301 Lead-Acid Battery Cleanup Fund	627	1,447	1,440
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	677	1,327	1,406
3308 Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	4,255	-	-
3314 California Cannabis Tax Fund	-	4,837	-
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	4,551	10,499
3333 Cannabis Tax Fund - Department of Tax and Fee Administration	-	-	7,319
TOTALS, EXPENDITURES, ALL FUNDS	\$561,898	\$692,894	\$657,094

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:

* 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

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 114, sections 2341-2346; California Constitution Article XIII B, section 12; Part 13, Division 2, Revenue and Taxation Code sections 30001-30483, and Health and Safety Code sections 104555-104558.

6275225-Cigarette and Tobacco Products Licensing Program:

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

6275250-Transportation Fund Tax Program:

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

6275275-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code sections 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

* 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

and Taxation Code sections 55001-55381.

6275550-Lumber Fee Program:

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

6275575-Insurance Tax Program:

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

6275600-Natural Gas Surcharge Program:

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

6275650-Prepaid Mobile Telephony 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.

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Centralized Revenue Opportunity System	\$-	\$-	-	\$13,739	\$10,787	-7.0
• Information Technology Classification Consolidation	-	-	-	782	634	-
• Office of Tax Appeals Workload	-	-	-	660	380	1.0
• Settlement Program Workload	-	-	-	643	374	6.0
• Relinquished Resources for Prepaid Mobile Telephony Services Surcharge Program	-	-	-	-	-966	-7.1
• Redirected Vacancies for Accounting Workload, Per Provision 1	-	-	-	-11	106	-
• Implementation of Cannabis Tax Regulation	-	-	-	-41	2,899	13.9
• Tax Appeals Assistance Program	-	-	-	-215	-	-1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$15,557	\$14,214	5.8
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	2,167	1,745	-	2,164	1,742	-
• Salary Adjustments	8,250	6,650	-	8,237	6,639	-
• Benefit Adjustments	3,176	2,565	-	3,261	2,627	-
• Retirement Rate Adjustments	1,714	1,382	-	1,714	1,382	-
• SWCAP	-	-	-	-	-2	-
• Miscellaneous Baseline Adjustments	-792	-	-5.0	-17,839	-7,020	-5.0

* 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

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Totals, Other Workload Budget Adjustments	\$14,515	\$12,342	-5.0	\$-2,463	\$5,368	-5.0
Totals, Workload Budget Adjustments	\$14,515	\$12,342	-5.0	\$13,094	\$19,582	0.8
Totals, Budget Adjustments	\$14,515	\$12,342	-5.0	\$13,094	\$19,582	0.8

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 DTS: 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, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that all cigarette and

* 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

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

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

7600 California Department of Tax and Fee Administration - Continued

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 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 of intrastate telephone and Voice over Internet Protocol (VoIP) communication services.

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.

7600 California Department of Tax and Fee Administration - Continued

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

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>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
	PROGRAM REQUIREMENTS			
6275	ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION			
	State Operations:			
0001	General Fund	\$286,904	\$368,632	\$344,076
0004	Breast Cancer Fund	460	622	607
0022	State Emergency Telephone Number Account	1,069	1,743	1,686
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	27,522	34,374	30,208
0070	Occupational Lead Poisoning Prevention Account	872	930	931
0080	Childhood Lead Poisoning Prevention Fund	197	581	566
0230	Cigarette and Tobacco Products Surtax Fund	4,921	7,682	7,496
0320	Oil Spill Prevention and Administration Fund	291	382	345
0387	Integrated Waste Management Account, Integrated Waste Management Fund	400	632	599
0439	Underground Storage Tank Cleanup Fund	3,918	4,288	4,199
0465	Energy Resources Programs Account	317	393	342
0623	California Children and Families First Trust Fund	9,809	13,155	12,776
0890	Federal Trust Fund	39	261	243
0965	Timber Tax Fund	1,556	2,038	2,263
0995	Reimbursements	199,475	223,115	209,511
3015	Gas Consumption Surcharge Fund	692	1,166	1,105
3058	Water Rights Fund	498	539	528
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	3,867	5,237	5,194
3067	Cigarette and Tobacco Products Compliance Fund	7,903	10,981	11,002
3212	Timber Regulation and Forest Restoration Fund	856	1,279	1,271
3251	Prepaid Mobile Telephony Services Surcharge Fund	1,023	1,637	-
3260	Regional Railroad Accident Preparedness and Immediate Response Fund	123	-	-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	238	648	1,065

* 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

		<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
3288	Cannabis Control Fund	3,284	-	-
3301	Lead-Acid Battery Cleanup Fund	627	1,447	1,440
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	677	1,327	1,406
3308	Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	4,255	-	-
3314	California Cannabis Tax Fund	-	4,837	-
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	4,551	10,499
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	-	7,319
	Totals, State Operations	<u>\$561,793</u>	<u>\$692,477</u>	<u>\$656,677</u>
	SUBPROGRAM REQUIREMENTS			
6275025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$2,784	\$2,631	\$2,775
	Totals, State Operations	<u>\$2,784</u>	<u>\$2,631</u>	<u>\$2,775</u>
	SUBPROGRAM REQUIREMENTS			
6275050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$3,051	\$4,513	\$4,687
	Totals, State Operations	<u>\$3,051</u>	<u>\$4,513</u>	<u>\$4,687</u>
	SUBPROGRAM REQUIREMENTS			
6275075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	\$1,556	\$2,038	\$2,263
	Totals, State Operations	<u>\$1,556</u>	<u>\$2,038</u>	<u>\$2,263</u>
	SUBPROGRAM REQUIREMENTS			
6275100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$269,772	\$353,640	\$329,031
0995	Reimbursements	192,713	214,351	200,761
	Totals, State Operations	<u>\$462,485</u>	<u>\$567,991</u>	<u>\$529,792</u>
	SUBPROGRAM REQUIREMENTS			
6275125	Hazardous Substances Tax Program			
	State Operations:			
0995	Reimbursements	4,580	5,908	5,879
	Totals, State Operations	<u>\$4,580</u>	<u>\$5,908</u>	<u>\$5,879</u>
	SUBPROGRAM REQUIREMENTS			
6275150	Alcoholic Beverage Tax Program			
	State Operations:			
0001	General Fund	\$2,845	\$3,391	\$3,153
	Totals, State Operations	<u>\$2,845</u>	<u>\$3,391</u>	<u>\$3,153</u>
	SUBPROGRAM REQUIREMENTS			
6275175	Tire Recycling Fee Program			
	State Operations:			
0001	General Fund	\$67	\$-	\$-
0995	Reimbursements	1,835	2,129	2,092
	Totals, State Operations	<u>\$1,902</u>	<u>\$2,129</u>	<u>\$2,092</u>
	SUBPROGRAM REQUIREMENTS			
6275200	Cigarette and Tobacco Products Tax Program			
	State Operations:			
0001	General Fund	\$2,796	\$4,103	\$4,075

* 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

		<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
0004	Breast Cancer Fund	422	622	607
0230	Cigarette and Tobacco Products Surtax Fund	4,456	7,682	7,496
0623	California Children and Families First Trust Fund	8,890	13,155	12,776
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	677	1,327	1,406
3308	Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	4,255	-	-
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	4,551	10,499
	Totals, State Operations	<u>\$21,496</u>	<u>\$31,440</u>	<u>\$36,859</u>
	SUBPROGRAM REQUIREMENTS			
6275225	Cigarette and Tobacco Products Licensing Program			
	State Operations:			
0001	General Fund	\$207	\$-	\$-
0004	Breast Cancer Fund	38	-	-
0230	Cigarette and Tobacco Products Surtax Fund	465	-	-
0623	California Children and Families First Trust Fund	919	-	-
3067	Cigarette and Tobacco Products Compliance Fund	7,903	10,981	11,002
	Totals, State Operations	<u>\$9,532</u>	<u>\$10,981</u>	<u>\$11,002</u>
	SUBPROGRAM REQUIREMENTS			
6275250	Transportation Fund Tax Program			
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$27,522	\$34,374	\$30,208
0890	Federal Trust Fund	39	261	243
	Totals, State Operations	<u>\$27,561</u>	<u>\$34,635</u>	<u>\$30,451</u>
	SUBPROGRAM REQUIREMENTS			
6275275	Occupational Lead Poisoning Prevention Fee Program			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	\$872	\$930	\$931
	Totals, State Operations	<u>\$872</u>	<u>\$930</u>	<u>\$931</u>
	SUBPROGRAM REQUIREMENTS			
6275300	Integrated Waste Management Program			
	State Operations:			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$400	\$632	\$599
	Totals, State Operations	<u>\$400</u>	<u>\$632</u>	<u>\$599</u>
	SUBPROGRAM REQUIREMENTS			
6275325	Underground Storage Tank Fee Program			
	State Operations:			
0001	General Fund	\$346	\$-	\$-
0439	Underground Storage Tank Cleanup Fund	3,918	4,288	4,199
	Totals, State Operations	<u>\$4,264</u>	<u>\$4,288</u>	<u>\$4,199</u>
	SUBPROGRAM REQUIREMENTS			
6275350	Oil Spill Prevention Program			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	\$291	\$382	\$345
	Totals, State Operations	<u>\$291</u>	<u>\$382</u>	<u>\$345</u>
	SUBPROGRAM REQUIREMENTS			
6275375	Energy Resources Surcharge Program			
	State Operations:			
0465	Energy Resources Programs Account	317	393	342
	Totals, State Operations	<u>\$317</u>	<u>\$393</u>	<u>\$342</u>
	SUBPROGRAM REQUIREMENTS			
6275400	Annual Water Rights Fee 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

		<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
	State Operations:			
0001	General Fund	\$42	\$-	\$-
3058	Water Rights Fund	498	539	528
	Totals, State Operations	<u>\$540</u>	<u>\$539</u>	<u>\$528</u>
	SUBPROGRAM REQUIREMENTS			
6275425	Childhood Lead Poisoning Prevention Fee Program			
	State Operations:			
0080	Childhood Lead Poisoning Prevention Fund	\$197	\$581	\$566
	Totals, State Operations	<u>\$197</u>	<u>\$581</u>	<u>\$566</u>
	SUBPROGRAM REQUIREMENTS			
6275450	Marine Invasive Species Program			
	State Operations:			
0995	Reimbursements	347	545	541
	Totals, State Operations	<u>\$347</u>	<u>\$545</u>	<u>\$541</u>
	SUBPROGRAM REQUIREMENTS			
6275475	Fire Prevention Fee Program			
	State Operations:			
0001	General Fund	\$2,322	\$-	\$-
	Totals, State Operations	<u>\$2,322</u>	<u>\$-</u>	<u>\$-</u>
	SUBPROGRAM REQUIREMENTS			
6275500	Emergency Telephone Users Surcharge Program			
	State Operations:			
0022	State Emergency Telephone Number Account	\$1,069	\$1,743	\$1,686
	Totals, State Operations	<u>\$1,069</u>	<u>\$1,743</u>	<u>\$1,686</u>
	SUBPROGRAM REQUIREMENTS			
6275525	E-Waste Recycling Fee Program			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$3,867	\$5,237	\$5,194
	Totals, State Operations	<u>\$3,867</u>	<u>\$5,237</u>	<u>\$5,194</u>
	SUBPROGRAM REQUIREMENTS			
6275550	Lumber Fee Program			
	State Operations:			
3212	Timber Regulation and Forest Restoration Fund	\$856	\$1,279	\$1,271
	Totals, State Operations	<u>\$856</u>	<u>\$1,279</u>	<u>\$1,271</u>
	SUBPROGRAM REQUIREMENTS			
6275575	Insurance Tax Program			
	State Operations:			
0001	General Fund	\$266	\$354	\$355
	Totals, State Operations	<u>\$266</u>	<u>\$354</u>	<u>\$355</u>
	SUBPROGRAM REQUIREMENTS			
6275600	Natural Gas Surcharge Program			
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$692	\$1,166	\$1,105
	Totals, State Operations	<u>\$692</u>	<u>\$1,166</u>	<u>\$1,105</u>
	SUBPROGRAM REQUIREMENTS			
6275625	Appeals from Other Governmental Programs			
	State Operations:			
0001	General Fund	\$2,406	\$-	\$-
	Totals, State Operations	<u>\$2,406</u>	<u>\$-</u>	<u>\$-</u>
	SUBPROGRAM REQUIREMENTS			

* 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

	2017-18*	2018-19*	2019-20*
6275650 Prepaid Mobile Telephony Program			
State Operations:			
3251 Prepaid Mobile Telephony Services Surcharge Fund	\$1,023	\$1,637	\$-
3270 Local Charges for Prepaid Mobile Telephony Service Fund	238	648	1,065
Totals, State Operations	\$1,261	\$2,285	\$1,065
SUBPROGRAM REQUIREMENTS			
6275675 Regional Railroad Accident Preparedness and Immediate Response Program			
State Operations:			
3260 Regional Railroad Accident Preparedness and Immediate Response Fund	\$123	\$ -	\$-
Totals, State Operations	\$123	\$-	\$-
SUBPROGRAM REQUIREMENTS			
6275700 Lead-Acid Battery Cleanup Fee Program			
State Operations:			
3301 Lead-Acid Battery Cleanup Fund	\$627	\$1,447	\$1,440
Totals, State Operations	\$627	\$1,447	\$1,440
SUBPROGRAM REQUIREMENTS			
6275725 Cannabis Taxes Program			
State Operations:			
0995 Reimbursements	-	182	238
3288 Cannabis Control Fund	3,284	-	-
3314 California Cannabis Tax Fund	-	4,837	-
3333 Cannabis Tax Fund - Department of Tax and Fee Administration	-	-	7,319
Totals, State Operations	\$3,284	\$5,019	\$7,557
PROGRAM REQUIREMENTS			
9900 ADMINISTRATION - TOTAL			
State Operations:			
0995 Reimbursements	105	417	417
Totals, State Operations	\$105	\$417	\$417
SUBPROGRAM REQUIREMENTS			
9900100 Administration			
State Operations:			
0001 General Fund	\$56,950	\$65,848	\$65,508
0995 Reimbursements	105	417	417
Totals, State Operations	\$57,055	\$66,265	\$65,925
SUBPROGRAM REQUIREMENTS			
9900200 Administration - Distributed			
State Operations:			
0001 General Fund	-\$56,950	-\$65,848	-\$65,508
Totals, State Operations	-\$56,950	-\$65,848	-\$65,508
TOTALS, EXPENDITURES			
State Operations	561,898	692,894	657,094
Totals, Expenditures	\$561,898	\$692,894	\$657,094

EXPENDITURES BY CATEGORY

	1 State Operations			Expenditures		
	Positions	Positions	Positions	2017-18*	2018-19*	2019-20*
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	4,279.7	4,268.4	4,256.9	\$313,013	\$307,119	\$299,426
Other Adjustments	-305.1	-5.0	0.8	-22,036	14,415	20,598

* 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

1 State Operations	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Net Totals, Salaries and Wages	3,974.6	4,263.4	4,257.7	\$290,977	\$321,534	\$320,024
Staff Benefits	-	-	-	150,516	176,489	177,189
Totals, Personal Services	3,974.6	4,263.4	4,257.7	\$441,493	\$498,023	\$497,213
OPERATING EXPENSES AND EQUIPMENT				\$120,405	\$194,871	\$159,881
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$561,898	\$692,894	\$657,094

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$354,117	\$344,076
Allocation for Employee Compensation	-	8,250	-
Allocation for Other Post-Employment Benefits	-	2,167	-
Allocation for Staff Benefits	-	3,176	-
Interagency Agreement Reallocation from Department of Tax and Fee Administration to Board of Equalization	-	-792	-
Section 3.60 Pension Contribution Adjustment	-	1,714	-
Renumbered from Item 0860-001-0001, Budget Act of 2017, per Government Code section 15570.30	286,904	-	-
Totals Available	\$286,904	\$368,632	\$344,076
TOTALS, EXPENDITURES	\$286,904	\$368,632	\$344,076
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$610	\$607
Allocation for Employee Compensation	-	6	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	1	-
Renumbered from Item 0860-001-0004, Budget Act of 2017, per Government Code section 15570.30	460	-	-
Totals Available	\$460	\$622	\$607
TOTALS, EXPENDITURES	\$460	\$622	\$607
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,689	\$1,686
Allocation for Employee Compensation	-	29	-
Allocation for Other Post-Employment Benefits	-	8	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	6	-
Renumbered from Item 0860-001-0022, Budget Act of 2017, per Government Code section 15570.30	1,069	-	-
Totals Available	\$1,069	\$1,743	\$1,686
TOTALS, EXPENDITURES	\$1,069	\$1,743	\$1,686
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$33,090	\$30,208
Allocation for Employee Compensation	-	692	-
Allocation for Other Post-Employment Benefits	-	182	-

* 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

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
Allocation for Staff Benefits	-	266	-
Section 3.60 Pension Contribution Adjustment	-	144	-
Renumbered from Item 0860-001-0061, Budget Act of 2017, per Government Code section 15570.30	27,522	-	-
Totals Available	\$27,522	\$34,374	\$30,208
TOTALS, EXPENDITURES	\$27,522	\$34,374	\$30,208
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$878	\$931
Allocation for Employee Compensation	-	28	-
Allocation for Other Post-Employment Benefits	-	7	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	6	-
Renumbered from Item 0860-001-0070, Budget Act of 2017, per Government Code section 15570.30	872	-	-
Totals Available	\$872	\$930	\$931
TOTALS, EXPENDITURES	\$872	\$930	\$931
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$573	\$566
Allocation for Employee Compensation	-	4	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	1	-
Renumbered from Item 0860-001-0080, Budget Act of 2017, per Government Code section 15570.30	197	-	-
Totals Available	\$197	\$581	\$566
TOTALS, EXPENDITURES	\$197	\$581	\$566
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$7,533	\$7,496
Allocation for Employee Compensation	-	80	-
Allocation for Other Post-Employment Benefits	-	21	-
Allocation for Staff Benefits	-	31	-
Section 3.60 Pension Contribution Adjustment	-	17	-
Renumbered from Item 0860-001-0230, Budget Act of 2017, per Government Code section 15570.30	4,921	-	-
Totals Available	\$4,921	\$7,682	\$7,496
TOTALS, EXPENDITURES	\$4,921	\$7,682	\$7,496
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$369	\$345
Allocation for Employee Compensation	-	7	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	1	-
Renumbered from Item 0860-001-0320, Budget Act of 2017, per Government Code section 15570.30	291	-	-
Totals Available	\$291	\$382	\$345
TOTALS, EXPENDITURES	\$291	\$382	\$345
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			

* 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

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
001 Budget Act appropriation	-	\$613	\$599
Allocation for Employee Compensation	-	10	-
Allocation for Other Post-Employment Benefits	-	3	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	2	-
Renumbered from Item 0860-001-0387, Budget Act of 2017, per Government Code section 15570.30	400	-	-
Totals Available	<u>\$400</u>	<u>\$632</u>	<u>\$599</u>
TOTALS, EXPENDITURES	<u>\$400</u>	<u>\$632</u>	<u>\$599</u>
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$4,065	\$4,199
Allocation for Employee Compensation	-	116	-
Allocation for Other Post-Employment Benefits	-	30	-
Allocation for Staff Benefits	-	45	-
Interagency Agreement Reallocation from Department of Tax and Fee Administration to Board of Equalization	-	8	-
Section 3.60 Pension Contribution Adjustment	-	24	-
Renumbered from Item 0860-001-0439, Budget Act of 2017, per Government Code section 15570.30	3,918	-	-
TOTALS, EXPENDITURES	<u>\$3,918</u>	<u>\$4,288</u>	<u>\$4,199</u>
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$386	\$342
Allocation for Employee Compensation	-	8	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-
Interagency Agreement Reallocation from Department of Tax and Fee Administration to Board of Equalization	-	-8	-
Section 3.60 Pension Contribution Adjustment	-	2	-
Renumbered from Item 0860-001-0465, Budget Act of 2017, per Government Code section 15570.30	317	-	-
Totals Available	<u>\$317</u>	<u>\$393</u>	<u>\$342</u>
TOTALS, EXPENDITURES	<u>\$317</u>	<u>\$393</u>	<u>\$342</u>
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$12,900	\$12,776
Allocation for Employee Compensation	-	137	-
Allocation for Other Post-Employment Benefits	-	36	-
Allocation for Staff Benefits	-	53	-
Section 3.60 Pension Contribution Adjustment	-	29	-
Renumbered from Item 0860-001-0623, Budget Act of 2017, per Government Code section 15570.30	9,809	-	-
Totals Available	<u>\$9,809</u>	<u>\$13,155</u>	<u>\$12,776</u>
TOTALS, EXPENDITURES	<u>\$9,809</u>	<u>\$13,155</u>	<u>\$12,776</u>
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$261	\$243
Renumbered from Item 0860-001-0890, Budget Act of 2017, per Government Code section 15570.30	39	-	-
Totals Available	<u>\$39</u>	<u>\$261</u>	<u>\$243</u>
TOTALS, EXPENDITURES	<u>\$39</u>	<u>\$261</u>	<u>\$243</u>
0965 Timber Tax Fund			

* 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

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,957	\$2,263
Allocation for Employee Compensation	-	44	-
Allocation for Other Post-Employment Benefits	-	11	-
Allocation for Staff Benefits	-	17	-
Section 3.60 Pension Contribution Adjustment	-	9	-
Renumbered from Item 0860-001-0965, Budget Act of 2017, per Government Code section 15570.30	1,556	-	-
Totals Available	<u>\$1,556</u>	<u>\$2,038</u>	<u>\$2,263</u>
TOTALS, EXPENDITURES	<u>\$1,556</u>	<u>\$2,038</u>	<u>\$2,263</u>
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$199,580	\$223,532	\$209,928
TOTALS, EXPENDITURES	<u>\$199,580</u>	<u>\$223,532</u>	<u>\$209,928</u>
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,136	\$1,105
Allocation for Employee Compensation	-	17	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Renumbered from Item 0860-001-3015, Budget Act of 2017, per Government Code section 15570.30	692	-	-
Totals Available	<u>\$692</u>	<u>\$1,166</u>	<u>\$1,105</u>
TOTALS, EXPENDITURES	<u>\$692</u>	<u>\$1,166</u>	<u>\$1,105</u>
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$510	\$528
Allocation for Employee Compensation	-	16	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Renumbered from Item 0860-001-3058, Budget Act of 2017, per Government Code section 15570.30	498	-	-
TOTALS, EXPENDITURES	<u>\$498</u>	<u>\$539</u>	<u>\$528</u>
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$5,060	\$5,194
Allocation for Employee Compensation	-	95	-
Allocation for Other Post-Employment Benefits	-	25	-
Allocation for Staff Benefits	-	37	-
Section 3.60 Pension Contribution Adjustment	-	20	-
Renumbered from Item 0860-001-3065, Budget Act of 2017, per Government Code section 15570.30	3,867	-	-
Totals Available	<u>\$3,867</u>	<u>\$5,237</u>	<u>\$5,194</u>
TOTALS, EXPENDITURES	<u>\$3,867</u>	<u>\$5,237</u>	<u>\$5,194</u>
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$10,466	\$11,002
Allocation for Employee Compensation	-	277	-
Allocation for Other Post-Employment Benefits	-	73	-

* 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

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
Allocation for Staff Benefits	-	107	-
Section 3.60 Pension Contribution Adjustment	-	58	-
Renumbered from Item 0860-001-3067, Budget Act of 2017, per Government Code section 15570.30	7,903	-	-
TOTALS, EXPENDITURES	\$7,903	\$10,981	\$11,002
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,268	\$1,271
Allocation for Employee Compensation	-	6	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	1	-
Renumbered from Item 0860-001-3212, Budget Act of 2017, per Government Code section 15570.30	856	-	-
Totals Available	\$856	\$1,279	\$1,271
TOTALS, EXPENDITURES	\$856	\$1,279	\$1,271
3251 Prepaid Mobile Telephony Services Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,593	-
Allocation for Employee Compensation	-	24	-
Allocation for Other Post-Employment Benefits	-	6	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Pension Contribution Adjustment	-	5	-
Renumbered from Item 0860-001-3251, Budget Act of 2017, per Government Code section 15570.30	1,023	-	-
Totals Available	\$1,023	\$1,637	-
TOTALS, EXPENDITURES	\$1,023	\$1,637	-
3260 Regional Railroad Accident Preparedness and Immediate Response Fund			
APPROPRIATIONS			
Renumbered from Item 0860-001-3260, Budget Act of 2017, per Government Code section 15570.30	\$123	-	-
Totals Available	\$123	-	-
TOTALS, EXPENDITURES	\$123	-	-
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$631	\$1,065
Allocation for Employee Compensation	-	9	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	2	-
Renumbered from Item 0860-001-3270, Budget Act of 2017, per Government Code section 15570.30	238	-	-
Totals Available	\$238	\$648	\$1,065
TOTALS, EXPENDITURES	\$238	\$648	\$1,065
3288 Cannabis Control Fund			
APPROPRIATIONS			
Renumbered from Item 0860-001-3288, Budget Act of 2017, per Government Code section 15570.30	\$3,284	-	-
Totals Available	\$3,284	-	-
TOTALS, EXPENDITURES	\$3,284	-	-
3301 Lead-Acid Battery Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,419	\$1,440

* 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

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
Allocation for Employee Compensation	-	15	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Renumbered from Item 0860-001-3301, Budget Act of 2017, per Government Code section 15570.30	627	-	-
Totals Available	\$627	\$1,447	\$1,440
TOTALS, EXPENDITURES	\$627	\$1,447	\$1,440
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Renumbered from Item 0860-001-3304, Budget Act of 2017, per Government Code section 15570.30	\$677	-	-
Revenue and Taxation Code section 30130.57(a), (b), and (f)	-	1,301	1,404
Allocation for Employee Compensation	-	14	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Revenue and Taxation Code section 30130.57(a), (b), and (f)	-	-	2
Totals Available	\$677	\$1,327	\$1,406
TOTALS, EXPENDITURES	\$677	\$1,327	\$1,406
3308 Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Renumbered from Item 0860-001-3308, Budget Act of 2017, per Government Code section 15570.30	\$4,255	-	-
Totals Available	\$4,255	-	-
TOTALS, EXPENDITURES	\$4,255	-	-
3314 California Cannabis Tax Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	\$4,766	-
Allocation for Employee Compensation	-	38	-
Allocation for Other Post-Employment Benefits	-	10	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	8	-
TOTALS, EXPENDITURES	-	\$4,837	-
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)	-	\$4,464	\$10,499
Allocation for Employee Compensation	-	47	-
Allocation for Other Post-Employment Benefits	-	12	-
Allocation for Staff Benefits	-	18	-
Section 3.60 Pension Contribution Adjustment	-	10	-
TOTALS, EXPENDITURES	-	\$4,551	\$10,499
3333 Cannabis Tax Fund - Department of Tax and Fee Administration			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	-	\$7,319
TOTALS, EXPENDITURES	-	-	\$7,319
Total Expenditures, All Funds, (State Operations)	\$561,898	\$692,894	\$657,094

* 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

FUND CONDITION STATEMENTS

	2017-18*	2018-19*	2019-20*
0965 Timber Tax Fund^N			
BEGINNING BALANCE	\$2,354	\$6,717	\$4,071
Prior Year Adjustments	1,422	-	-
Adjusted Beginning Balance	\$3,776	\$6,717	\$4,071
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	14,665	9,754	9,754
4163000 Investment Income - Surplus Money Investments	28	-	-
Total Revenues, Transfers, and Other Adjustments	\$14,693	\$9,754	\$9,754
Total Resources	\$18,469	\$16,471	\$13,825
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7600 California Department of Tax and Fee Administration (State Operations)	1,556	2,038	2,263
8880 Financial Information System for California (State Operations)	4	-	-
9350 Shared Revenues (Local Assistance)	9,931	9,931	9,931
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	261	431	62
Total Expenditures and Expenditure Adjustments	\$11,752	\$12,400	\$12,256
FUND BALANCE	\$6,717	\$4,071	\$1,569
Reserve for economic uncertainties	6,717	4,071	1,569
3067 Cigarette and Tobacco Products Compliance Fund^S			
BEGINNING BALANCE	\$10,644	\$13,176	\$9,944
Prior Year Adjustments	208	-	-
Adjusted Beginning Balance	\$10,852	\$13,176	\$9,944
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	10,334	9,160	9,160
4161000 Investment Income - Other	156	-	-
4171100 Cost Recoveries - Other	2	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	41	15	15
Total Revenues, Transfers, and Other Adjustments	\$10,533	\$9,178	\$9,178
Total Resources	\$21,385	\$22,354	\$19,122
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7600 California Department of Tax and Fee Administration (State Operations)	7,903	10,981	11,002
8880 Financial Information System for California (State Operations)	10	1	-
9892 Supplemental Pension Payments (State Operations)	-	101	347
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	296	1,327	1,159
Total Expenditures and Expenditure Adjustments	\$8,209	\$12,410	\$12,508
FUND BALANCE	\$13,176	\$9,944	\$6,614
Reserve for economic uncertainties	13,176	9,944	6,614
3251 Prepaid Mobile Telephony Services Surcharge Fund^S			
BEGINNING BALANCE	\$50	\$14,315	\$11,871
Prior Year Adjustments	13,215	-	-
Adjusted Beginning Balance	\$13,265	\$14,315	\$11,871
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	25,362	7,800	-
Transfers and Other Adjustments			

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

7600 California Department of Tax and Fee Administration - Continued

	2017-18*	2018-19*	2019-20*
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	-6,087	-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)	-1,445	-	-
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS PUC Account (3265) per Revenue and Taxation Code Section 42023(a)	-15,281	-3,556	-
Total Revenues, Transfers, and Other Adjustments	\$2,549	-\$406	-\$2,950
Total Resources	\$15,814	\$13,909	\$8,921
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7600 California Department of Tax and Fee Administration (State Operations)	1,023	1,637	-
8880 Financial Information System for California (State Operations)	4	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	472	401	-
Total Expenditures and Expenditure Adjustments	\$1,499	\$2,038	-
FUND BALANCE	\$14,315	\$11,871	\$8,921
Reserve for economic uncertainties	14,315	11,871	8,921
3270 Local Charges for Prepaid Mobile Telephony Service Fund^S			
BEGINNING BALANCE	-	-\$398	-\$1,852
Prior Year Adjustments	-\$1,208	-	-
Adjusted Beginning Balance	-\$1,208	-\$398	-\$1,852
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	6,087	4,650	2,950
Total Revenues, Transfers, and Other Adjustments	\$6,087	\$4,650	\$2,950
Total Resources	\$4,879	\$4,252	\$1,098
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7600 California Department of Tax and Fee Administration (State Operations)	238	648	1,065
9350 Shared Revenues (Local Assistance)	4,386	5,117	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	653	339	-
Total Expenditures and Expenditure Adjustments	\$5,277	\$6,104	\$1,065
FUND BALANCE	-\$398	-\$1,852	\$33
Reserve for economic uncertainties	-398	-1,852	33
3314 California Cannabis Tax Fund^S			
BEGINNING BALANCE	-	\$83,869	\$198,808
Adjusted Beginning Balance	-	\$83,869	\$198,808
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110300 Cannabis Excise & Cultivation Tax	\$83,869	287,971	358,770
Transfers and Other Adjustments			
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Control Fund (3288)	-	-120,000	-59,300
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Board of State and Community Corrections - Allocation 3 (3354) per Revenue and Taxation Code Section 34019(f)(3)(C)	-	-	-26,004
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Bureau of Cannabis Control - Allocation 2 (3346) per Revenue and Taxation Code Section 34019(b)	-	-	-10,000
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - California Highway Patrol - Allocation 2 (3347) per Revenue and Taxation Code Section 34019(c)	-	-	-3,000
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - California Highway Patrol - Allocation 3 (3353) per Revenue and Taxation Code Section 34019(f)(3)(A)&(B)	-	-	-13,758

* 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

	2017-18*	2018-19*	2019-20*
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Consumer Affairs (3335) per Revenue and Taxation Code Section 34019(a)(2)	-	-	-15,590
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Fish and Wildlife (3338) per Revenue and Taxation Code Section 34019(a)(3)	-	-	-9,207
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Fish and Wildlife - Allocation 3 (3351) per Revenue and Taxation Code Section 34019(f)(2)	-	-	-23,857
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Health Care Services - Allocation 3 (3350) per Revenue and Taxation Code Section 34019(f)(1)	-	-	-119,284
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Parks and Recreation - Allocation 3 (3352) per Revenue and Taxation Code Section 34019(f)(2)	-	-	-15,905
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Pesticide Regulation (3340) per Revenue and Taxation Code Section 34019(a)(3)	-	-	-2,282
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)	-	-	-7,319
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Employment Development Department (3345) per Revenue and Taxation Code Section 34019(a)(7)	-	-	-2,520
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Governor's Office Business and Economic Development - Allocation 2 (3348) per Revenue and Taxation Code Section 34019(d)	-	-	-20,000
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - State Water Resources Control Board (3339) per Revenue and Taxation Code Section 34019(a)(3)	-	-	-7,395
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - University of California San Diego Center for Medicinal Cannabis Research - Allocation 2 (3349) per Revenue and Taxation Code Section 34019(e)	-	-	-2,000
Total Revenues, Transfers, and Other Adjustments	\$83,869	\$167,971	\$21,349
Total Resources	\$83,869	\$251,840	\$220,157
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0509 Governor's Office of Business and Economic Development (GO-Biz) (State Operations)	-	400	-
0509 Governor's Office of Business and Economic Development (GO-Biz) (Local Assistance)	-	9,600	-
1111 Department of Consumer Affairs Regulatory Boards, Bureaus, Divisions (State Operations)	-	10,000	-
2720 Department of the California Highway Patrol (State Operations)	-	3,000	-
3600 Department of Fish and Wildlife (State Operations)	-	9,189	-
3930 Department of Pesticide Regulation (State Operations)	-	1,282	-
3930 Department of Pesticide Regulation (Local Assistance)	-	1,000	-
3940 State Water Resources Control Board (State Operations)	-	7,577	-
6440 University of California (State Operations)	-	2,000	-
7100 Employment Development Department (State Operations)	-	3,707	-
7600 California Department of Tax and Fee Administration (State Operations)	-	4,837	-
8860 Department of Finance (State Operations)	-	440	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	182
Total Expenditures and Expenditure Adjustments	-	\$53,032	\$182
FUND BALANCE	\$83,869	\$198,808	\$219,975
Reserve for economic uncertainties	83,869	198,808	219,975

3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund^s

* 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

	2017-18*	2018-19*	2019-20*
BEGINNING BALANCE	-	-	1,449
Adjusted Beginning Balance	-	-	\$1,449
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	6,000
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	\$9,245
Total Resources	-	\$6,000	\$10,694
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7600 California Department of Tax and Fee Administration (State Operations)	-	4,551	10,499
Total Expenditures and Expenditure Adjustments	-	\$4,551	\$10,499
FUND BALANCE	-	\$1,449	\$195
Reserve for economic uncertainties	-	1,449	195
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)	-	-	7,319
Total Revenues, Transfers, and Other Adjustments	-	-	\$7,319
Total Resources	-	-	\$7,319
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7600 California Department of Tax and Fee Administration (State Operations)	-	-	7,319
Total Expenditures and Expenditure Adjustments	-	-	\$7,319
FUND BALANCE	-	-	-

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	4,279.7	4,268.4	4,256.9	\$313,013	\$307,119	\$299,426
Salary and Other Adjustments	-305.1	-5.0	-5.0	-22,036	14,415	14,387
Workload and Administrative Adjustments						
Centralized Revenue Opportunity System						
Assoc Govtl Program Analyst	-	-	-1.0	-	-	-56
Assoc Tax Auditor	-	-	-1.0	-	-	-138
Bus Taxes Administrator II	-	-	-1.0	-	-	-105
Bus Taxes Compliance Spec	-	-	-1.0	-	-	-56
Bus Taxes Spec I	-	-	-2.0	-	-	-146
Bus Taxes Spec II	-	-	-	-	-	177
Info Tech Mgr I	-	-	-	-	-	100
Info Tech Spec I	-	-	-1.0	-	-	-76
Info Tech Supvr II	-	-	-	-	-	90
Office Techn (Typing)	-	-	-	-	-	39
Overtime	-	-	-	-	-	1,589

* 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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Tax Auditor	-	-	-	-	-	-126
Various	-	-	-	-	-	2,139
Implementation of Cannabis Tax Regulation						
Bus Taxes Administrator I	-	-	4.0	-	-	338
Bus Taxes Compliance Spec	-	-	7.6	-	-	534
Bus Taxes Spec II	-	-	0.5	-	-	44
Bus Taxes Spec III	-	-	1.0	-	-	102
C.E.A.	-	-	-0.7	-	-	-90
Overtime	-	-	-	-	-	38
Tax Counsel IV	-	-	0.7	-	-	88
Temporary Help	-	-	0.8	-	-	55
Information Technology Classification Consolidation						
Info Tech Assoc	-	-	-	-	-	239
Info Tech Spec I	-	-	-	-	-	735
Info Tech Supvr II	-	-	-	-	-	12
Info Tech Techn	-	-	-	-	-	55
Office of Tax Appeals Workload						
Bus Taxes Compliance Spec	-	-	-1.0	-	-	-77
Info Tech Assoc	-	-	-1.0	-	-	-67
Info Tech Spec I	-	-	-2.0	-	-	-148
Tax Counsel III (Spec)	-	-	4.0	-	-	524
Tax Counsel IV	-	-	2.0	-	-	288
Tax Techn III	-	-	-1.0	-	-	-47
Redirected Vacancies for Accounting Workload, Per Provision 1						
Accounting Administrator I (Spec)	-	-	1.0	-	-	71
Assoc Accounting Analyst	-	-	7.0	-	-	475
Assoc Tax Auditor	-	-	-1.0	-	-	-73
Financial Accountant II	-	-	2.0	-	-	185
Info Tech Assoc	-	-	-1.0	-	-	-70
Info Tech Spec I	-	-	-1.0	-	-	-84
Supvng Tax Auditor III	-	-	-1.0	-	-	-96
Tax Auditor	-	-	-4.0	-	-	-223
Tax Svc Spec	-	-	-1.0	-	-	-84
Tax Techn II	-	-	-1.0	-	-	-39
Relinquished Resources for Prepaid Mobile Telephony Services Surcharge Program						
Bus Taxes Spec I (Limited Term 06-30-2019)	-	-	-0.5	-	-	-31
Info Tech Spec I (Limited Term 06-30-2019)	-	-	-1.8	-	-	-116
Office Asst (Typing) (Limited Term 06-30-2019)	-	-	-0.9	-	-	-25
Tax Techn II (Limited Term 06-30-2019)	-	-	-0.9	-	-	-30
Temporary Help	-	-	-3.0	-	-	-162
Settlement Program Workload						
Bus Taxes Spec II	-	-	3.0	-	-	265
Bus Taxes Spec III	-	-	2.0	-	-	204
Tax Counsel III (Spec)	-	-	1.0	-	-	121
Tax Appeals Assistance Program						
Tax Counsel III (Spec)	-	-	-1.0	-	-	-131
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	5.8	\$-	\$-	\$6,211

* 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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Totals, Adjustments	-305.1	-5.0	0.8	\$-22,036	\$14,415	\$20,598
TOTALS, SALARIES AND WAGES	3,974.6	4,263.4	4,257.7	\$290,977	\$321,534	\$320,024

* 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

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		
		2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6280	Tax Programs	5,352.7	5,189.7	5,240.7	\$752,122	\$803,904	\$825,433
6285	Political Reform Audit	11.6	13.0	13.0	1,719	2,035	-
6290	Department of Motor Vehicles Collections Program	65.8	81.1	81.1	7,611	9,439	9,748
6295	Court Collection Program	119.8	112.2	112.2	12,002	13,467	13,773
6300	Legal Services Program	-	-	-	1,898	2,489	2,489
6305	Contract Work	77.9	62.2	62.2	9,633	11,633	11,664
9900100	Administration	271.9	284.6	310.6	29,311	31,892	34,724
9900200	Administration - Distributed	-	-	-	-29,311	-31,892	-34,724
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		5,899.7	5,742.8	5,819.8	\$784,985	\$842,967	\$863,107

FUNDING

		2017-18*	2018-19*	2019-20*
0001	General Fund	\$753,709	\$808,115	\$827,591
0044	Motor Vehicle Account, State Transportation Fund	2,645	3,274	3,381
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	4,966	6,165	6,367
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	10	13	13
0242	Court Collection Account	12,002	13,467	13,773
0803	State Childrens Trust Fund	5	6	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	83	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	11,470	11,633	11,664
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	14	14	14
8077	California YMCA Youth and Government Voluntary Tax Contribution Fund	-	6	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	-	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8103	Type 1 Diabetes Research Fund	2	6	6
8104	California Domestic Violence Victims Fund	5	6	6
8105	Revive the Salton Sea Fund	2	6	6
8106	Special Olympics Fund	2	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	-	6	6
8118	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	-	-	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	-	-	6
8122	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	-	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	-	6	6

* 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

FUNDING	2017-18*	2018-19*	2019-20*
TOTALS, EXPENDITURES, ALL FUNDS	\$784,985	\$842,967	\$863,107

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

- The Budget provides \$8.2 million General Fund and 50 positions to implement the state individual mandate for health insurance, and administer the expansion of health insurance subsidies.

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Outreach Funding for Earned Income Tax Credit	\$-	\$-	-	\$10,000	\$-	-
• Individual Health Mandate and Expanded Subsidies	-	-	-	8,232	-	50.0
• Mainframe Enterprise Tape Library Refresh	-	-	-	6,885	309	-
• Local Area Network Infrastructure Refresh	-	-	-	5,656	253	-
• Accounting Workload Augmentation	-	-	-	1,384	53	12.0
• Human Resources Workload Growth	-	-	-	1,341	54	14.0
• Tax Appeals Assistance Program	-	-	-	378	-	2.0
• Dissolution of Inactive Limited Liability Corporations (AB 2503)	-	-	-	330	-	5.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$34,206	\$669	83.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	5,009	159	-	4,997	159	-
• Salary Adjustments	18,740	610	-	18,789	611	-
• Benefit Adjustments	7,249	231	-	7,472	238	-
• Miscellaneous Baseline Adjustments	1,950	-	-	5,462	18	63.0
• Retirement Rate Adjustments	3,946	125	-	3,937	125	-
Totals, Other Workload Budget Adjustments	\$36,894	\$1,125	-	\$40,657	\$1,151	63.0
Totals, Workload Budget Adjustments	\$36,894	\$1,125	-	\$74,863	\$1,820	146.0

* 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

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Totals, Budget Adjustments	\$36,894	\$1,125	-	\$74,863	\$1,820	146.0

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.

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

		2017-18*	2018-19*	2019-20*
	PROGRAM REQUIREMENTS			
6280	TAX PROGRAMS			
	State Operations:			
0001	General Fund	\$751,929	\$803,591	\$825,102
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	10	13	13

* 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

		2017-18*	2018-19*	2019-20*
0803	State Childrens Trust Fund	5	6	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	83	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	14	14	14
8077	California YMCA Youth and Government Voluntary Tax Contribution Fund	-	6	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	-	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8103	Type 1 Diabetes Research Fund	2	6	6
8104	California Domestic Violence Victims Fund	5	6	6
8105	Revive the Salton Sea Fund	2	6	6
8106	Special Olympics Fund	2	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	-	6	6
8118	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	-	-	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	-	-	6
8122	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	-	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	-	6	6
	Totals, State Operations	\$752,122	\$803,904	\$825,433

SUBPROGRAM REQUIREMENTS**6280010 Personal Income Tax****State Operations:**

0001	General Fund	\$487,599	\$503,884	\$522,888
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	10	13	13
0803	State Childrens Trust Fund	5	6	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	83	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	14	14	14
8077	California YMCA Youth and Government Voluntary Tax Contribution Fund	-	6	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	-	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8103	Type 1 Diabetes Research Fund	2	6	6

* 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

		2017-18*	2018-19*	2019-20*
8104	California Domestic Violence Victims Fund	5	6	6
8105	Revive the Salton Sea Fund	2	6	6
8106	Special Olympics Fund	2	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	-	6	6
8118	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	-	-	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	-	-	6
8122	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	-	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	-	6	6
	Totals, State Operations	\$487,792	\$504,197	\$523,219
	SUBPROGRAM REQUIREMENTS			
6280019	Corporation Tax			
	State Operations:			
0001	General Fund	\$251,841	\$273,156	\$279,043
	Totals, State Operations	\$251,841	\$273,156	\$279,043
	SUBPROGRAM REQUIREMENTS			
6280025	Earned Income Tax Credit			
	State Operations:			
0001	General Fund	\$12,441	\$26,494	\$23,114
	Totals, State Operations	\$12,441	\$26,494	\$23,114
	SUBPROGRAM REQUIREMENTS			
6280028	Non-Admitted Insurance Tax			
	State Operations:			
0001	General Fund	\$48	\$57	\$57
	Totals, State Operations	\$48	\$57	\$57
	PROGRAM REQUIREMENTS			
6285	POLITICAL REFORM AUDIT			
	State Operations:			
0001	General Fund	\$1,719	\$2,035	\$-
	Totals, State Operations	\$1,719	\$2,035	\$-
	PROGRAM REQUIREMENTS			
6290	DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM			
	State Operations:			
0044	Motor Vehicle Account, State Transportation Fund	\$2,645	\$3,274	\$3,381
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	4,966	6,165	6,367
	Totals, State Operations	\$7,611	\$9,439	\$9,748
	PROGRAM REQUIREMENTS			
6295	COURT COLLECTION PROGRAM			
	State Operations:			
0242	Court Collection Account	12,002	13,467	13,773
	Totals, State Operations	\$12,002	\$13,467	\$13,773
	PROGRAM REQUIREMENTS			
6300	LEGAL SERVICES PROGRAM			
	State Operations:			
0001	General Fund	\$1,898	\$2,489	\$2,489
	Totals, State Operations	\$1,898	\$2,489	\$2,489
	PROGRAM REQUIREMENTS			
6305	CONTRACT WORK			
	State Operations:			
0001	General Fund	-\$1,837	\$-	\$-

* 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

		2017-18*	2018-19*	2019-20*
0995	Reimbursements	11,470	11,633	11,664
	Totals, State Operations	\$9,633	\$11,633	\$11,664
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$29,311	\$31,892	\$34,724
	Totals, State Operations	\$29,311	\$31,892	\$34,724
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$29,311	-\$31,892	-\$34,724
	Totals, State Operations	-\$29,311	-\$31,892	-\$34,724
	TOTALS, EXPENDITURES			
	State Operations	784,985	842,967	863,107
	Totals, Expenditures	\$784,985	\$842,967	\$863,107

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	5,697.4	5,742.8	5,673.8	\$409,297	\$417,923	\$415,205
Other Adjustments	202.3	-	146.0	-10,702	20,724	28,899
Net Totals, Salaries and Wages	5,899.7	5,742.8	5,819.8	\$398,595	\$438,647	\$444,104
Staff Benefits	-	-	-	206,327	232,668	236,385
Totals, Personal Services	5,899.7	5,742.8	5,819.8	\$604,922	\$671,315	\$680,489
OPERATING EXPENSES AND EQUIPMENT				\$179,071	\$170,989	\$181,955
SPECIAL ITEMS OF EXPENSES				992	663	663
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$784,985	\$842,967	\$863,107

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS		2017-18*	2018-19*	2019-20*
	0001 General Fund			
APPROPRIATIONS				
001 Budget Act appropriation		-	\$770,817	\$827,187
001 Budget Act appropriation as amended by Chapter 54, Statutes of 2017		753,709	-	-
Allocation for Employee Compensation		-	18,740	-
Allocation for Other Post-Employment Benefits		-	5,009	-
Allocation for Staff Benefits		-	7,249	-
Section 3.60 Pension Contribution Adjustments		-	3,946	-
Transfer from Item 8640-001-0001, per Provision 1		-	1,950	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)		-	404	404
Totals Available		\$753,709	\$808,115	\$827,591
TOTALS, EXPENDITURES		\$753,709	\$808,115	\$827,591
	0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS				

* 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	2017-18*	2018-19*	2019-20*
001 Budget Act appropriation	\$2,645	\$3,155	\$3,381
Allocation for Employee Compensation	-	65	-
Allocation for Other Post-Employment Benefits	-	16	-
Allocation for Staff Benefits	-	24	-
Section 3.60 Pension Contribution Adjustments	-	14	-
Totals Available	<u>\$2,645</u>	<u>\$3,274</u>	<u>\$3,381</u>
TOTALS, EXPENDITURES	<u>\$2,645</u>	<u>\$3,274</u>	<u>\$3,381</u>
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,966	\$5,947	\$6,367
Allocation for Employee Compensation	-	119	-
Allocation for Other Post-Employment Benefits	-	30	-
Allocation for Staff Benefits	-	46	-
Section 3.60 Pension Contribution Adjustments	-	23	-
Totals Available	<u>\$4,966</u>	<u>\$6,165</u>	<u>\$6,367</u>
TOTALS, EXPENDITURES	<u>\$4,966</u>	<u>\$6,165</u>	<u>\$6,367</u>
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
0167 Delinquent Tax Collection Fund			
APPROPRIATIONS			
Revenue and Tax Code section 19378	-	\$404	\$404
Totals Available	<u>-</u>	<u>\$404</u>	<u>\$404</u>
TOTALS, EXPENDITURES	<u>-</u>	<u>\$404</u>	<u>\$404</u>
Less funding provided by General Fund	-	-404	-404
NET TOTALS, EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$10	\$13	\$13
Totals Available	<u>\$10</u>	<u>\$13</u>	<u>\$13</u>
TOTALS, EXPENDITURES	<u>\$10</u>	<u>\$13</u>	<u>\$13</u>
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$12,002	\$13,009	\$13,773
Allocation for Employee Compensation	-	249	-
Allocation for Other Post-Employment Benefits	-	64	-
Allocation for Staff Benefits	-	93	-
Section 3.60 Pension Contribution Adjustments	-	52	-
Totals Available	<u>\$12,002</u>	<u>\$13,467</u>	<u>\$13,773</u>
TOTALS, EXPENDITURES	<u>\$12,002</u>	<u>\$13,467</u>	<u>\$13,773</u>
0803 State Childrens Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
Totals Available	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
0823 California Alzheimers Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
TOTALS, EXPENDITURES	<u>\$11</u>	<u>\$11</u>	<u>\$11</u>

* 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	2017-18*	2018-19*	2019-20*
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$4	\$4
Totals Available	<u>\$2</u>	<u>\$4</u>	<u>\$4</u>
TOTALS, EXPENDITURES	<u>\$2</u>	<u>\$4</u>	<u>\$4</u>
0942 Special Deposit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$83	\$150	\$150
Totals Available	<u>\$83</u>	<u>\$150</u>	<u>\$150</u>
TOTALS, EXPENDITURES	<u>\$83</u>	<u>\$150</u>	<u>\$150</u>
0945 California Breast Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
TOTALS, EXPENDITURES	<u>\$7</u>	<u>\$7</u>	<u>\$7</u>
0974 California Peace Officer Memorial Foundation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$5	\$5
Totals Available	<u>\$3</u>	<u>\$5</u>	<u>\$5</u>
TOTALS, EXPENDITURES	<u>\$3</u>	<u>\$5</u>	<u>\$5</u>
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$7	\$7
Totals Available	<u>\$5</u>	<u>\$7</u>	<u>\$7</u>
TOTALS, EXPENDITURES	<u>\$5</u>	<u>\$7</u>	<u>\$7</u>
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$11,470	\$11,633	\$11,664
TOTALS, EXPENDITURES	<u>\$11,470</u>	<u>\$11,633</u>	<u>\$11,664</u>
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
8054 California Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
8075 School Supplies for Homeless Children Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
8076 State Parks Protection Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$14	\$14	\$14
TOTALS, EXPENDITURES	<u>\$14</u>	<u>\$14</u>	<u>\$14</u>
8077 California YMCA Youth and Government Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	<u>-</u>	<u>\$6</u>	<u>\$6</u>
8085 Keep Arts in Schools Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6

* 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	2017-18*	2018-19*	2019-20*
TOTALS, EXPENDITURES	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
8092 Habitat for Humanity Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	<u>-</u>	<u>\$6</u>	<u>\$6</u>
8097 Prevention of Animal Homelessness and Cruelty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
8103 Type 1 Diabetes Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	\$6
Totals Available	<u>\$2</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	<u>\$2</u>	<u>\$6</u>	<u>\$6</u>
8104 California Domestic Violence Victims Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
Totals Available	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
8105 Revive the Salton Sea Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	\$6
Totals Available	<u>\$2</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	<u>\$2</u>	<u>\$6</u>	<u>\$6</u>
8106 Special Olympics Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	\$6
Totals Available	<u>\$2</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	<u>\$2</u>	<u>\$6</u>	<u>\$6</u>
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	<u>-</u>	<u>\$6</u>	<u>\$6</u>
8118 Organ and Tissue Donor Registry Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	<u>-</u>	<u>-</u>	<u>\$6</u>
8121 Schools Not Prisons Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	<u>-</u>	<u>-</u>	<u>\$6</u>
8122 National Alliance on Mental Illness California Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	<u>-</u>	<u>-</u>	<u>\$6</u>
8814 Rape Kit Backlog Voluntary Tax Contribution Fund			
APPROPRIATIONS			

* 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	2017-18*	2018-19*	2019-20*
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	-	\$6	\$6
Total Expenditures, All Funds, (State Operations)	\$784,985	\$842,967	\$863,107

FUND CONDITION STATEMENTS

	2017-18*	2018-19*	2019-20*
0167 Delinquent Tax Collection Fund^S			
BEGINNING BALANCE	-	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	-	404	404
Expenditure Adjustments:			
Less funding provided by General Fund (State Operations)	-	-404	-404
FUND BALANCE	-	-	-
0242 Court Collection Account^S			
BEGINNING BALANCE	\$1,352	\$998	\$8,705
Prior Year Adjustments	-4	-	-
Adjusted Beginning Balance	\$1,348	\$998	\$8,705
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	117,166	136,189	109,041
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	79	178	27
Total Revenues, Transfers, and Other Adjustments	\$117,245	\$136,367	\$109,068
Total Resources	\$118,593	\$137,365	\$117,773
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	12,002	13,467	13,773
8880 Financial Information System for California (State Operations)	15	1	-2
9892 Supplemental Pension Payments (State Operations)	-	141	317
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	834	781	882
9901 Various Departments (Local Assistance)	104,744	114,270	91,491
Total Expenditures and Expenditure Adjustments	\$117,595	\$128,660	\$106,461
FUND BALANCE	\$998	\$8,705	\$11,312
Reserve for economic uncertainties	998	8,705	11,312

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	5,697.4	5,742.8	5,673.8	\$409,297	\$417,923	\$415,205
Salary and Other Adjustments	202.3	-	63.0	-10,702	20,724	22,504
Workload and Administrative Adjustments						
Accounting Workload Augmentation						
Accounting Administrator I (Spec)	-	-	3.0	-	-	222

* 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

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Accounting Officer (Spec) (Limited Term 06-30-2021)	-	-	7.0	-	-	367
Overtime (Limited Term 06-30-2020)	-	-	-	-	-	100
Sr Accounting Officer (Spec)	-	-	1.0	-	-	67
Staff Operations Spec	-	-	1.0	-	-	74
Dissolution of Inactive Limited Liability Corporations (AB 2503)						
Compliance Rep	-	-	4.0	-	-	200
Tax Program Techn II	-	-	1.0	-	-	45
Temporary Help	-	-	-	-	-	-101
Human Resources Workload Growth						
Assoc Govtl Program Analyst	-	-	1.0	-	-	67
Assoc Pers Analyst	-	-	6.0	-	-	403
Mgmt Svcs Techn	-	-	1.0	-	-	38
Pers Techn I	-	-	1.0	-	-	43
Personnel Spec	-	-	1.0	-	-	52
Sr Operations Spec	-	-	1.0	-	-	81
Sr Personnel Spec	-	-	1.0	-	-	57
Staff Svcs Analyst (Gen)	-	-	1.0	-	-	56
Staff Svcs Mgr I	-	-	1.0	-	-	80
Individual Health Mandate and Expanded Subsidies						
Info Tech Spec I (Limited Term 06-30-2022)	-	-	50.0	-	-	4,338
Tax Appeals Assistance Program						
Assoc Govtl Program Analyst	-	-	1.0	-	-	67
Tax Counsel IV	-	-	1.0	-	-	139
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	83.0	\$-	\$-	\$6,395
Totals, Adjustments	202.3	-	146.0	\$-10,702	\$20,724	\$28,899
TOTALS, SALARIES AND WAGES	5,899.7	5,742.8	5,819.8	\$398,595	\$438,647	\$444,104

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

7760 Department of General Services

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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6320 Building Regulation Services	344.9	357.8	367.8	\$75,129	\$89,462	\$91,643
6324 Facilities Management Division	1,486.2	1,490.7	1,490.7	427,721	450,438	461,223
6325 Real Estate Services	305.3	349.7	349.7	68,139	81,740	115,512
6330 Statewide Support Services	810.5	814.5	827.5	370,713	537,994	541,384
6335 Program Overhead Allocations Interagency Support Division and RESD Executive	8.3	13.0	13.0	-	-	-
9900100 Administration	473.6	426.4	428.3	87,555	82,982	82,366
9900200 Administration - Distributed	-	-	-	-75,527	-77,408	-78,714
9900300 Distributed Services	-	-	-	-8,982	-9,196	-9,196
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	3,428.8	3,452.1	3,477.0	\$944,748	\$1,156,012	\$1,204,218
FUNDING				2017-18*	2018-19*	2019-20*
0001 General Fund				\$18,769	\$31,015	\$62,872
0002 Property Acquisition Law Money Account				5,991	3,975	3,953
0003 Motor Vehicle Parking Facilities Moneys Account				2,731	3,441	8,353
0006 Disability Access Account				9,157	10,762	11,183
0026 State Motor Vehicle Insurance Account				23,857	34,138	34,069
0140 California Environmental License Plate Fund				-	2,052	-
0328 Public School Planning, Design, and Construction Review Revolving Fund				54,807	63,452	65,595
0465 Energy Resources Programs Account				1,624	23	-
0602 Architecture Revolving Fund				37,732	43,461	43,700
0666 Service Revolving Fund				646,408	691,910	701,071
0956 State School Site Utilization Fund				2,306	3,340	2,735
0995 Reimbursements				1,526	5,654	5,654
1027 Full-Day Kindergarten Facilities Account				-	719	-
3082 School Facilities Emergency Repair Account				13	83	-
3091 Certified Access Specialist Fund				355	382	385
3144 Building Standards Administration Special Revolving Fund				641	947	986
3245 Disability Access and Education Revolving Fund				429	704	704
6036 2002 State School Facilities Fund				3,754	-	-
6044 2004 State School Facilities Fund				1,956	7,019	1
6057 2006 State School Facilities Fund				465	306	6,367
6086 2016 State School Facilities Fund				-	45	2,218
9740 Central Service Cost Recovery Fund				-	2,538	4,306
9746 Natural Gas Services Program Fund				132,227	250,046	250,066
TOTALS, EXPENDITURES, ALL FUNDS				\$944,748	\$1,156,012	\$1,204,218

LEGAL CITATIONS AND AUTHORITY

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

7760 Department of General Services - Continued

DEPARTMENT AUTHORITY

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

MAJOR PROGRAM CHANGES

- The Budget includes a \$43.7 million one-time, multi-year General Fund appropriation to support the disposition of the Sonoma Developmental Center.
- The Budget includes one-time funding of \$18.6 million (\$9.3 million General Fund and \$9.3 million Service Revolving Fund) to support year three of the Department of General Services' Zero Emission Vehicle Five-Year Infrastructure Plan to install EVSE in state facilities. This funding will support the continued planning, design, and construction of electric vehicle charging infrastructure to support an additional 1,400 zero emission vehicles by 2022.

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Sonoma Developmental Center - Transfer of Jurisdiction	\$-	\$-	-	\$21,064	\$-	-
• Electric Vehicle Service Equipment Infrastructure Assessment and Facility Development	-	-	-	9,298	9,299	-
• Deferred Maintenance Allocation	-	-	-	8,000	-	-
• Fairview Developmental Center	-	-	-	2,168	-	-
• Facilities Management Division Increased Operational Costs	-	-	-	-	30,149	-
• Division of the State Architect Increased Workload	-	-	-	-	9,616	-
• Statewide Parking Program	-	-	-	-	2,200	-
• Office of Sustainability Energy Resources Account Funding Replacement	-	-	-	-	2,052	7.9
• Technical BCP: Increased Expenditure Authority for the Statewide Travel Program	-	-	-	-	1,523	-
• Office of Public School Construction Personal Services	-	-	-	-	1,202	10.0
• Contracted Fiscal Services Workload Increases	-	-	-	-	1,084	8.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$40,530	\$57,125	25.9
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	19	2,414	-	19	2,414	-
• Miscellaneous Baseline Adjustments	11,922	27,323	-	9,965	-2,119	-
• Salary Adjustments	64	10,462	-	64	10,462	-
• Benefit Adjustments	25	3,780	-	25	3,912	-
• Retirement Rate Adjustments	15	2,268	-	15	2,268	-
• Lease Revenue Debt Service Adjustment	-	-	-	-	-171	-
Totals, Other Workload Budget Adjustments	\$12,045	\$46,247	-	\$10,088	\$16,766	-
Totals, Workload Budget Adjustments	\$12,045	\$46,247	-	\$50,618	\$73,891	25.9
Totals, Budget Adjustments	\$12,045	\$46,247	-	\$50,618	\$73,891	25.9

PROGRAM DESCRIPTIONS

6320 - BUILDING REGULATION SERVICES

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

7760 Department of General Services - Continued

With a multi-billion dollar annual investment in facilities for state offices and public schools, centralized responsibilities for inspection and approval are needed. This is achieved in the following ways: (a) Assuring protection of lives and property in public buildings and schools through plan review and field supervision; (b) Ensuring that facilities constructed with state funds are accessible to persons with disabilities; (c) Developing uniform public health and safety regulations for state and public building construction; (d) Administering the State School Facility Program, which provides financial assistance to school districts for the development of schools sites, construction, and modernization or replacement of school buildings; and (e) Adopting, codifying and publishing building standards for design and construction throughout California.

6324 - FACILITIES MANAGEMENT DIVISION

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

6325 - REAL ESTATE SERVICES

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

6330 - STATEWIDE SUPPORT SERVICES

To fulfill their program responsibilities, state agencies require support services for business transactions and activities which are essential to their organizational functions. These operational requirements include: establishing statewide contracts and leveraged procurement agreements for information technology and non-information technology goods and services, green and sustainable materials, energy/natural gas, and transportation; conducting Non-Competitive Bid reviews/approvals; providing small business and disabled veteran business enterprise outreach and certification; setting procurement policy and providing the associated training; publishing and related business and office services. Other state agency support requirements include travel, consulting services for legal contracts, risk and insurance management services, state-wide sustainability, energy efficiency and clean renewable energy generation program services, 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>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
PROGRAM REQUIREMENTS				
6320	BUILDING REGULATION SERVICES			
	State Operations:			
0006	Disability Access Account	\$9,157	\$10,762	\$11,183
0328	Public School Planning, Design, and Construction Review Revolving Fund	54,807	63,452	65,595
0666	Service Revolving Fund	1,246	1,703	1,469
0956	State School Site Utilization Fund	2,306	3,340	2,735
1027	Full-Day Kindergarten Facilities Account	-	719	-
3082	School Facilities Emergency Repair Account	13	83	-
3091	Certified Access Specialist Fund	355	382	385
3144	Building Standards Administration Special Revolving Fund	641	947	986
3245	Disability Access and Education Revolving Fund	429	704	704

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

7760 Department of General Services - Continued

		2017-18*	2018-19*	2019-20*
6036	2002 State School Facilities Fund	3,754	-	-
6044	2004 State School Facilities Fund	1,956	7,019	1
6057	2006 State School Facilities Fund	465	306	6,367
6086	2016 State School Facilities Fund	-	45	2,218
	Totals, State Operations	\$75,129	\$89,462	\$91,643
	SUBPROGRAM REQUIREMENTS			
6320010	Division of the State Architect			
	State Operations:			
0006	Disability Access Account	\$9,157	\$10,762	\$11,183
0328	Public School Planning, Design, and Construction Review Revolving Fund	54,807	63,452	65,595
0666	Service Revolving Fund	20	56	56
3091	Certified Access Specialist Fund	355	382	385
3245	Disability Access and Education Revolving Fund	429	704	704
	Totals, State Operations	\$64,768	\$75,356	\$77,923
	SUBPROGRAM REQUIREMENTS			
6320019	Public School Construction			
	State Operations:			
0956	State School Site Utilization Fund	2,306	3,340	2,735
3082	School Facilities Emergency Repair Account	13	83	-
6036	2002 State School Facilities Fund	3,754	-	-
6044	2004 State School Facilities Fund	1,956	7,019	1
6057	2006 State School Facilities Fund	465	306	6,367
6086	2016 State School Facilities Fund	-	45	2,218
	Totals, State Operations	\$8,494	\$10,793	\$11,321
	SUBPROGRAM REQUIREMENTS			
6320028	Building Standards Commission			
	State Operations:			
0666	Service Revolving Fund	\$1,226	\$1,647	\$1,413
3144	Building Standards Administration Special Revolving Fund	641	947	986
	Totals, State Operations	\$1,867	\$2,594	\$2,399
	SUBPROGRAM REQUIREMENTS			
6320037	Full-Day Kindergarten Facilities			
	State Operations:			
1027	Full-Day Kindergarten Facilities Account	\$-	\$719	\$-
	Totals, State Operations	\$-	\$719	\$-
	PROGRAM REQUIREMENTS			
6324	FACILITIES MANAGEMENT DIVISION			
	State Operations:			
0001	General Fund	\$7,079	\$17,079	\$15,079
0666	Service Revolving Fund	420,642	433,357	446,142
0995	Reimbursements	-	2	2
	Totals, State Operations	\$427,721	\$450,438	\$461,223
	SUBPROGRAM REQUIREMENTS			
6324046	Facilities Management Division			
	State Operations:			
0001	General Fund	\$7,079	\$17,079	\$15,079
0666	Service Revolving Fund	420,642	433,357	446,142
0995	Reimbursements	-	2	2
	Totals, State Operations	\$427,721	\$450,438	\$461,223
	PROGRAM REQUIREMENTS			

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

7760 Department of General Services - Continued

		2017-18*	2018-19*	2019-20*
6325	REAL ESTATE SERVICES			
	State Operations:			
0001	General Fund	\$580	\$560	\$34,492
0002	Property Acquisition Law Money Account	5,991	3,975	3,953
0602	Architecture Revolving Fund	36,714	42,132	42,370
0666	Service Revolving Fund	24,854	35,073	34,697
	Totals, State Operations	\$68,139	\$81,740	\$115,512
	SUBPROGRAM REQUIREMENTS			
6325010	Asset Management Branch			
	State Operations:			
0001	General Fund	\$580	\$560	\$34,492
0002	Property Acquisition Law Money Account	5,991	3,975	3,953
0666	Service Revolving Fund	19,115	27,201	27,076
	Totals, State Operations	\$25,686	\$31,736	\$65,521
	SUBPROGRAM REQUIREMENTS			
6325055	Construction Services Branch			
	State Operations:			
0602	Architecture Revolving Fund	\$12,591	\$15,327	\$15,331
0666	Service Revolving Fund	-	175	175
	Totals, State Operations	\$12,591	\$15,502	\$15,506
	SUBPROGRAM REQUIREMENTS			
6325064	Project Management and Development Branch			
	State Operations:			
0602	Architecture Revolving Fund	24,123	26,805	27,039
0666	Service Revolving Fund	5,739	7,697	7,446
	Totals, State Operations	\$29,862	\$34,502	\$34,485
	PROGRAM REQUIREMENTS			
6330	STATEWIDE SUPPORT SERVICES			
	State Operations:			
0001	General Fund	\$3,933	\$11,454	\$13,301
0003	Motor Vehicle Parking Facilities Moneys Account	2,731	3,441	8,353
0026	State Motor Vehicle Insurance Account	23,857	34,138	34,069
0140	California Environmental License Plate Fund	-	2,052	-
0465	Energy Resources Programs Account	1,624	23	-
0602	Architecture Revolving Fund	1,018	1,329	1,330
0666	Service Revolving Fund	205,323	230,973	227,959
0995	Reimbursements	-	2,000	2,000
9740	Central Service Cost Recovery Fund	-	2,538	4,306
9746	Natural Gas Services Program Fund	132,227	250,046	250,066
	Totals, State Operations	\$370,713	\$537,994	\$541,384
	SUBPROGRAM REQUIREMENTS			
6330010	Administrative Hearings			
	State Operations:			
0666	Service Revolving Fund	\$39,276	\$51,942	\$50,385
	Totals, State Operations	\$39,276	\$51,942	\$50,385
	SUBPROGRAM REQUIREMENTS			
6330019	Fleet Administration			
	State Operations:			
0003	Motor Vehicle Parking Facilities Moneys Account	\$2,731	\$3,441	\$8,353
0666	Service Revolving Fund	52,739	55,466	51,612

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

7760 Department of General Services - Continued

		<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
	Totals, State Operations	\$55,470	\$58,907	\$59,965
	SUBPROGRAM REQUIREMENTS			
6330028	Risk and Insurance Management			
	State Operations:			
0026	State Motor Vehicle Insurance Account	\$23,857	\$34,138	\$34,069
0666	Service Revolving Fund	3,140	3,651	3,683
9746	Natural Gas Services Program Fund	132,227	250,046	250,066
	Totals, State Operations	\$159,224	\$287,835	\$287,818
	SUBPROGRAM REQUIREMENTS			
6330037	Legal Services			
	State Operations:			
0666	Service Revolving Fund	\$3,363	\$2,302	\$2,303
	Totals, State Operations	\$3,363	\$2,302	\$2,303
	SUBPROGRAM REQUIREMENTS			
6330046	Procurement			
	State Operations:			
0140	California Environmental License Plate Fund	\$-	\$450	\$-
0465	Energy Resources Programs Account	527	6	-
0666	Service Revolving Fund	31,117	35,801	35,654
0995	Reimbursements	-	1,000	1,000
	Totals, State Operations	\$31,644	\$37,257	\$36,654
	SUBPROGRAM REQUIREMENTS			
6330055	State Publishing			
	State Operations:			
0666	Service Revolving Fund	\$67,501	\$69,172	\$69,102
	Totals, State Operations	\$67,501	\$69,172	\$69,102
	SUBPROGRAM REQUIREMENTS			
6330064	Contracted Human Resources Services			
	State Operations:			
0666	Service Revolving Fund	\$644	\$970	\$996
	Totals, State Operations	\$644	\$970	\$996
	SUBPROGRAM REQUIREMENTS			
6330073	Contracted Fiscal Services			
	State Operations:			
0001	General Fund	\$-	\$3,232	\$3,230
0666	Service Revolving Fund	6,801	3,707	2,924
9740	Central Service Cost Recovery Fund	-	2,538	4,306
	Totals, State Operations	\$6,801	\$9,477	\$10,460
	SUBPROGRAM REQUIREMENTS			
6330082	Office of Sustainability			
	State Operations:			
0001	General Fund	\$3,329	\$7,449	\$9,298
0140	California Environmental License Plate Fund	-	1,602	-
0465	Energy Resources Programs Account	1,097	17	-
0602	Architecture Revolving Fund	1,018	1,329	1,330
0666	Service Revolving Fund	742	7,962	11,300
0995	Reimbursements	-	1,000	1,000
	Totals, State Operations	\$6,186	\$19,359	\$22,928
	SUBPROGRAM REQUIREMENTS			
6330084	CA Commission on Disability Access			
	State Operations:			

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

7760 Department of General Services - Continued

		2017-18*	2018-19*	2019-20*
0001	General Fund	\$604	\$773	\$773
	Totals, State Operations	\$604	\$773	\$773
	SUBPROGRAM REQUIREMENTS			
6335010	Program Overhead Interagency Support Division and RESD Executive State Operations:			
0002	Property Acquisition Law Money Account	\$7	\$16	\$16
0602	Architecture Revolving Fund	254	560	561
0666	Service Revolving Fund	885	1,523	1,523
6036	2002 State School Facilities Fund	54	-	-
6044	2004 State School Facilities Fund	-	44	-
6086	2016 State School Facilities Fund	-	1	59
	Totals, State Operations	\$1,200	\$2,144	\$2,159
	SUBPROGRAM REQUIREMENTS			
6335019	Distributed Program Overhead Interagency Support Division and RESD Executive State Operations:			
0002	Property Acquisition Law Money Account	-\$7	-\$16	-\$16
0602	Architecture Revolving Fund	-254	-560	-561
0666	Service Revolving Fund	-885	-1,523	-1,523
6036	2002 State School Facilities Fund	-54	-	-
6044	2004 State School Facilities Fund	-	-44	-
6086	2016 State School Facilities Fund	-	-1	-59
	Totals, State Operations	-\$1,200	-\$2,144	-\$2,159
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL State Operations:			
0001	General Fund	\$7,177	\$1,922	\$-
0666	Service Revolving Fund	-5,657	-9,196	-9,196
0995	Reimbursements	1,526	3,652	3,652
	Totals, State Operations	\$3,046	-\$3,622	-\$5,544
	SUBPROGRAM REQUIREMENTS			
9900100	Administration State Operations:			
0001	General Fund	\$7,264	\$2,520	\$1,012
0002	Property Acquisition Law Money Account	561	604	581
0003	Motor Vehicle Parking Facilities Money Account	117	223	220
0006	Disability Access Account	958	1,600	1,568
0026	State Motor Vehicle Insurance Account	331	419	350
0140	California Environmental License Plate Fund	-	282	-
0328	Public School Planning, Design, and Construction Review Revolving Fund	6,516	8,958	8,757
0465	Energy Resources Programs Account	312	-	-
0602	Architecture Revolving Fund	6,420	6,312	6,540
0666	Service Revolving Fund	61,559	55,879	56,692
0956	State School Site Utilization Fund	1,031	1,594	1,649
0995	Reimbursements	1,526	3,652	3,652
1027	Full-Day Kindergarten Facilities Account	-	71	-
3091	Certified Access Specialist Fund	37	30	32
3144	Building Standards Administration Special Revolving Fund	124	152	191
3245	Disability Access and Education Revolving Fund	124	102	102
6036	2002 State School Facilities Fund	342	-	-
6044	2004 State School Facilities Fund	209	-	-

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

7760 Department of General Services - Continued

		<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
6057	2006 State School Facilities Fund	-	43	-
6086	2016 State School Facilities Fund	-	55	423
9740	Central Service Cost Recovery Fund	-	353	444
9746	Natural Gas Services Program Fund	124	133	153
	Totals, State Operations	\$87,555	\$82,982	\$82,366
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$87	-\$598	-\$1,012
0002	Property Acquisition Law Money Account	-561	-604	-581
0003	Motor Vehicle Parking Facilities Moneys Account	-117	-223	-220
0006	Disability Access Account	-958	-1,600	-1,568
0026	State Motor Vehicle Insurance Account	-331	-419	-350
0140	California Environmental License Plate Fund	-	-282	-
0328	Public School Planning, Design, and Construction Review Revolving Fund	-6,516	-8,958	-8,757
0465	Energy Resources Programs Account	-312	-	-
0602	Architecture Revolving Fund	-6,420	-6,312	-6,540
0666	Service Revolving Fund	-58,234	-55,879	-56,692
0956	State School Site Utilization Fund	-1,031	-1,594	-1,649
1027	Full-Day Kindergarten Facilities Account	-	-71	-
3091	Certified Access Specialist Fund	-37	-30	-32
3144	Building Standards Administration Special Revolving Fund	-124	-152	-191
3245	Disability Access and Education Revolving Fund	-124	-102	-102
6036	2002 State School Facilities Fund	-342	-	-
6044	2004 State School Facilities Fund	-209	-	-
6057	2006 State School Facilities Fund	-	-43	-
6086	2016 State School Facilities Fund	-	-55	-423
9740	Central Service Cost Recovery Fund	-	-353	-444
9746	Natural Gas Services Program Fund	-124	-133	-153
	Totals, State Operations	-\$75,527	-\$77,408	-\$78,714
	SUBPROGRAM REQUIREMENTS			
9900300	Distributed Services			
	State Operations:			
0666	Service Revolving Fund	-\$8,982	-\$9,196	-\$9,196
	Totals, State Operations	-\$8,982	-\$9,196	-\$9,196
	TOTALS, EXPENDITURES			
	State Operations	944,748	1,156,012	1,204,218
	Totals, Expenditures	\$944,748	\$1,156,012	\$1,204,218

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	3,423.1	3,452.1	3,451.1	\$238,426	\$247,941	\$247,414
Other Adjustments	5.7	-	25.9	-2,007	15,794	18,030
Net Totals, Salaries and Wages	3,428.8	3,452.1	3,477.0	\$236,419	\$263,735	\$265,444
Staff Benefits	-	-	-	128,297	152,982	153,254
Totals, Personal Services	3,428.8	3,452.1	3,477.0	\$364,716	\$416,717	\$418,698

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

7760 Department of General Services - Continued

1 State Operations	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
OPERATING EXPENSES AND EQUIPMENT				\$420,282	\$458,890	\$491,117
SPECIAL ITEMS OF EXPENSES				159,750	280,405	294,403
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$944,748	\$1,156,012	\$1,204,218

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$15,440	\$18,970	\$62,872
Allocation for Employee Compensation	-	64	-
Allocation for Other Post-Employment Benefits	-	19	-
Allocation for Staff Benefits	-	25	-
Office of Risk and Insurance Management July 2018 Wildfire Adjustment	-	1,922	-
Section 3.60 Pension Contribution Adjustment	-	15	-
Section 6.10 Deferred Maintenance Project Funding	-	10,000	-
015 Budget Act appropriation (transfer to Service Revolving Fund)	3,329	-	-
Totals Available	\$18,769	\$31,015	\$62,872
TOTALS, EXPENDITURES	\$18,769	\$31,015	\$62,872
0002 Property Acquisition Law Money Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,991	\$3,826	\$3,953
Allocation for Employee Compensation	-	81	-
Allocation for Other Post-Employment Benefits	-	20	-
Allocation for Staff Benefits	-	31	-
Section 3.60 Pension Contribution Adjustment	-	17	-
Totals Available	\$5,991	\$3,975	\$3,953
TOTALS, EXPENDITURES	\$5,991	\$3,975	\$3,953
0003 Motor Vehicle Parking Facilities Moneys Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,731	\$3,390	\$8,353
Allocation for Employee Compensation	-	26	-
Allocation for Other Post-Employment Benefits	-	8	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	7	-
Totals Available	\$2,731	\$3,441	\$8,353
TOTALS, EXPENDITURES	\$2,731	\$3,441	\$8,353
0006 Disability Access Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,157	\$9,277	\$11,183
Allocation for Employee Compensation	-	312	-
Allocation for Other Post-Employment Benefits	-	37	-
Allocation for Staff Benefits	-	107	-
Division of the State Architect Provision 3 Adjustment	-	978	-
Section 3.60 Pension Contribution Adjustment	-	51	-
Totals Available	\$9,157	\$10,762	\$11,183
TOTALS, EXPENDITURES	\$9,157	\$10,762	\$11,183
0026 State Motor Vehicle Insurance Account			

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

7760 Department of General Services - Continued

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
APPROPRIATIONS			
001 Budget Act appropriation	\$2,066	\$2,865	\$2,869
Allocation for Employee Compensation	-	37	-
Allocation for Other Post-Employment Benefits	-	12	-
Allocation for Staff Benefits	-	14	-
Section 3.60 Pension Contribution Adjustment	-	10	-
Government Code section 16379	21,791	31,200	31,200
Totals Available	\$23,857	\$34,138	\$34,069
TOTALS, EXPENDITURES	\$23,857	\$34,138	\$34,069
0140 California Environmental License Plate Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,990	-
Allocation for Employee Compensation	-	58	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	2	-
TOTALS, EXPENDITURES	-	\$2,052	-
0328 Public School Planning, Design, and Construction Review Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$54,807	\$55,051	\$65,595
Allocation for Employee Compensation	-	1,592	-
Allocation for Other Post-Employment Benefits	-	221	-
Allocation for Staff Benefits	-	538	-
Division of the State Architect Provision 3 Adjustment	-	5,768	-
Section 3.60 Pension Contribution Adjustment	-	282	-
Totals Available	\$54,807	\$63,452	\$65,595
TOTALS, EXPENDITURES	\$54,807	\$63,452	\$65,595
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,624	-	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	19	-
Totals Available	\$1,624	\$23	-
TOTALS, EXPENDITURES	\$1,624	\$23	-
0602 Architecture Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$37,732	\$41,340	\$43,700
Allocation for Employee Compensation	-	1,309	-
Allocation for Other Post-Employment Benefits	-	143	-
Allocation for Staff Benefits	-	460	-
Section 3.60 Pension Contribution Adjustment	-	209	-
Totals Available	\$37,732	\$43,461	\$43,700
TOTALS, EXPENDITURES	\$37,732	\$43,461	\$43,700
0666 Service Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$484,622	\$488,521	\$528,778
Allocation for Employee Compensation	-	6,740	-
Allocation for Other Post-Employment Benefits	-	1,882	-
Allocation for Staff Benefits	-	2,481	-
Facility Management Division Provision 3 Adjustment	-	14,600	-
Fleet Administration Provision 3 Adjustment	-	2,705	-
Office of Fleet and Asset Management Provision 3 Adjustment	-	1,324	-

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

7760 Department of General Services - Continued

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
Office of Fleet and Asset Management-State Travel Program Adjustment Pursuant to Provision 3	-	1,229	-
Section 3.60 Pension Contribution Adjustment	-	1,621	-
002 Budget Act appropriation	149,003	150,663	150,511
Lease Revenue Debt Service Adjustment	-	-765	-
Lease Revenue Debt Service CY Adjustment	-	765	-
003 Budget Act appropriation	12,241	12,428	12,409
005 Budget Act appropriation	3,871	7,668	9,373
Allocation for Employee Compensation	-	29	-
Allocation for Other Post-Employment Benefits	-	3	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	5	-
Totals Available	\$649,737	\$691,910	\$701,071
TOTALS, EXPENDITURES	\$649,737	\$691,910	\$701,071
Less funding provided by General Fund	-3,329	-	-
NET TOTALS, EXPENDITURES	\$646,408	\$691,910	\$701,071
0956 State School Site Utilization Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,306	\$3,340	\$2,735
Totals Available	\$2,306	\$3,340	\$2,735
TOTALS, EXPENDITURES	\$2,306	\$3,340	\$2,735
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$1,526	\$5,654	\$5,654
TOTALS, EXPENDITURES	\$1,526	\$5,654	\$5,654
1027 Full-Day Kindergarten Facilities Account			
APPROPRIATIONS			
Full-Day Kinder Program Administration	-	\$719	-
TOTALS, EXPENDITURES	-	\$719	-
3082 School Facilities Emergency Repair Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$13	\$83	-
Totals Available	\$13	\$83	-
TOTALS, EXPENDITURES	\$13	\$83	-
3091 Certified Access Specialist Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$355	\$376	\$385
Allocation for Employee Compensation	-	3	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	1	-
Totals Available	\$355	\$382	\$385
TOTALS, EXPENDITURES	\$355	\$382	\$385
3144 Building Standards Administration Special Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$641	\$903	\$986
Allocation for Employee Compensation	-	24	-
Allocation for Other Post-Employment Benefits	-	6	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Pension Contribution Adjustment	-	5	-
Totals Available	\$641	\$947	\$986

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

7760 Department of General Services - Continued

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
TOTALS, EXPENDITURES	\$641	\$947	\$986
3245 Disability Access and Education Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$429	\$676	\$704
Allocation for Employee Compensation	-	16	-
Allocation for Other Post-Employment Benefits	-	3	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Totals Available	\$429	\$704	\$704
TOTALS, EXPENDITURES	\$429	\$704	\$704
6036 2002 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,754	-	-
TOTALS, EXPENDITURES	\$3,754	-	-
6044 2004 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,956	\$7,018	\$1
Allocation for Employee Compensation	-	1	-
TOTALS, EXPENDITURES	\$1,956	\$7,019	\$1
6057 2006 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$465	-	\$6,367
Allocation for Employee Compensation	-	181	-
Allocation for Other Post-Employment Benefits	-	55	-
Allocation for Staff Benefits	-	70	-
Totals Available	\$465	\$306	\$6,367
TOTALS, EXPENDITURES	\$465	\$306	\$6,367
6086 2016 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$2,218
Office of Public School Construction and Distributed Administration Technical Adjustments	-	-352	-
Section 3.60 Pension Contribution Adjustment	-	45	-
Office of Public School Construction and Distributed Administration Technical Adjustments	-	352	-
TOTALS, EXPENDITURES	-	\$45	\$2,218
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$2,464	\$4,306
Allocation for Employee Compensation	-	38	-
Allocation for Other Post-Employment Benefits	-	12	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	9	-
TOTALS, EXPENDITURES	-	\$2,538	\$4,306
9746 Natural Gas Services Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$619	\$1,038	\$1,087
Allocation for Employee Compensation	-	15	-
Allocation for Other Post-Employment Benefits	-	5	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Public Contract Code section 10299.1	131,608	248,979	248,979

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

7760 Department of General Services - Continued

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
Totals Available	\$132,227	\$250,046	\$250,066
TOTALS, EXPENDITURES	\$132,227	\$250,046	\$250,066
Total Expenditures, All Funds, (State Operations)	\$944,748	\$1,156,012	\$1,204,218

FUND CONDITION STATEMENTS

	2017-18*	2018-19*	2019-20*
0002 Property Acquisition Law Money Account^S			
BEGINNING BALANCE	\$2,670	\$1,100	\$1,193
Prior Year Adjustments	205	-	-
Adjusted Beginning Balance	\$2,875	\$1,100	\$1,193
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4125000 Insurance Fraud Assessment - General	235	-	-
4151500 Miscellaneous Revenue - Use of Property and Money	-	35	35
4152500 Rental of State Property	2,672	2,772	2,772
4170400 Capital Asset Sales Proceeds	155	1,500	1,500
4172500 Miscellaneous Revenue	1,337	-	-
Total Revenues, Transfers, and Other Adjustments	\$4,399	\$4,307	\$4,307
Total Resources	\$7,274	\$5,407	\$5,500
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	5,991	3,975	3,953
8880 Financial Information System for California (State Operations)	6	1	-1
9892 Supplemental Pension Payments (State Operations)	-	40	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	177	198	431
Total Expenditures and Expenditure Adjustments	\$6,174	\$4,214	\$4,383
FUND BALANCE	\$1,100	\$1,193	\$1,117
Reserve for economic uncertainties	1,100	1,193	1,117
0003 Motor Vehicle Parking Facilities Moneys Account^S			
BEGINNING BALANCE	\$3,670	\$5,015	\$7,046
Prior Year Adjustments	49	-	-
Adjusted Beginning Balance	\$3,719	\$5,015	\$7,046
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4144500 Parking Lot Revenues	4,173	5,708	6,557
4172500 Miscellaneous Revenue	39	-	-
Total Revenues, Transfers, and Other Adjustments	\$4,212	\$5,708	\$6,557
Total Resources	\$7,931	\$10,723	\$13,603
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	2,731	3,441	8,353
8880 Financial Information System for California (State Operations)	4	-	-
9892 Supplemental Pension Payments (State Operations)	-	10	19
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	181	226	187
Total Expenditures and Expenditure Adjustments	\$2,916	\$3,677	\$8,559
FUND BALANCE	\$5,015	\$7,046	\$5,044
Reserve for economic uncertainties	5,015	7,046	5,044
0006 Disability Access Account^S			

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

7760 Department of General Services - Continued

	2017-18*	2018-19*	2019-20*
BEGINNING BALANCE	\$17,652	\$23,704	\$27,286
Prior Year Adjustments	-366	-	-
Adjusted Beginning Balance	\$17,286	\$23,704	\$27,286
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	4,529	15,154	15,801
4129400 Other Regulatory Licenses and Permits	1	-	-
4130000 Architecture Public Building Fees	11,267	-	-
4140000 Document Sales	2	-	-
4163000 Investment Income - Surplus Money Investments	214	1	1
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	1	1
4172500 Miscellaneous Revenue	20	-	-
Total Revenues, Transfers, and Other Adjustments	\$16,033	\$15,156	\$15,803
Total Resources	\$33,319	\$38,860	\$43,089
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	9,157	10,762	11,183
8880 Financial Information System for California (State Operations)	12	1	-1
9892 Supplemental Pension Payments (State Operations)	-	118	246
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	446	693	573
Total Expenditures and Expenditure Adjustments	\$9,615	\$11,574	\$12,001
FUND BALANCE	\$23,704	\$27,286	\$31,088
Reserve for economic uncertainties	23,704	27,286	31,088
0026 State Motor Vehicle Insurance Account ^S			
BEGINNING BALANCE	\$18,469	\$29,867	\$40,095
Prior Year Adjustments	-13	-	-
Adjusted Beginning Balance	\$18,456	\$29,867	\$40,095
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	5	-	-
4172500 Miscellaneous Revenue	37,202	46,619	46,619
Total Revenues, Transfers, and Other Adjustments	\$37,207	\$46,619	\$46,619
Total Resources	\$55,663	\$76,486	\$86,714
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	23,857	34,138	34,069
8880 Financial Information System for California (State Operations)	43	4	-4
9892 Supplemental Pension Payments (State Operations)	-	24	57
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,896	2,225	1,842
Total Expenditures and Expenditure Adjustments	\$25,796	\$36,391	\$35,964
FUND BALANCE	\$29,867	\$40,095	\$50,750
Reserve for economic uncertainties	29,867	40,095	50,750
0328 Public School Planning, Design, and Construction Review Revolving Fund ^S			
BEGINNING BALANCE	\$7,292	\$18,883	\$38,037
Prior Year Adjustments	-1,536	-	-
Adjusted Beginning Balance	\$5,756	\$18,883	\$38,037
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	528	-	-
4126400 Processing Fee	1	-	-

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

7760 Department of General Services - Continued

	2017-18*	2018-19*	2019-20*
4130000 Architecture Public Building Fees	69,868	86,863	71,197
4163000 Investment Income - Surplus Money Investments	594	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	1	1
4172500 Miscellaneous Revenue	3	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$70,994</u>	<u>\$86,864</u>	<u>\$71,198</u>
Total Resources	<u>\$76,750</u>	<u>\$105,747</u>	<u>\$109,235</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	54,807	63,452	65,595
8880 Financial Information System for California (State Operations)	65	6	-7
9892 Supplemental Pension Payments (State Operations)	-	577	1,625
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,995	3,675	3,139
Total Expenditures and Expenditure Adjustments	<u>\$57,867</u>	<u>\$67,710</u>	<u>\$70,352</u>
FUND BALANCE	<u>\$18,883</u>	<u>\$38,037</u>	<u>\$38,883</u>
Reserve for economic uncertainties	18,883	38,037	38,883
3091 Certified Access Specialist Fund^s			
BEGINNING BALANCE	\$1,704	\$1,718	\$1,722
Prior Year Adjustments	-16	-	-
Adjusted Beginning Balance	<u>\$1,688</u>	<u>\$1,718</u>	<u>\$1,722</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	14	-	-
4126400 Processing Fee	344	360	360
4129400 Other Regulatory Licenses and Permits	9	15	15
4140000 Document Sales	35	34	34
Total Revenues, Transfers, and Other Adjustments	<u>\$402</u>	<u>\$409</u>	<u>\$409</u>
Total Resources	<u>\$2,090</u>	<u>\$2,127</u>	<u>\$2,131</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	355	382	385
9892 Supplemental Pension Payments (State Operations)	-	3	7
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	17	20	26
Total Expenditures and Expenditure Adjustments	<u>\$372</u>	<u>\$405</u>	<u>\$418</u>
FUND BALANCE	<u>\$1,718</u>	<u>\$1,722</u>	<u>\$1,713</u>
Reserve for economic uncertainties	1,718	1,722	1,713
3144 Building Standards Administration Special Revolving Fund^s			
BEGINNING BALANCE	\$5,848	\$7,661	\$8,192
Prior Year Adjustments	20	-	-
Adjusted Beginning Balance	<u>\$5,868</u>	<u>\$7,661</u>	<u>\$8,192</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	3,806	3,000	3,000
Total Revenues, Transfers, and Other Adjustments	<u>\$3,806</u>	<u>\$3,000</u>	<u>\$3,000</u>
Total Resources	<u>\$9,674</u>	<u>\$10,661</u>	<u>\$11,192</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
2240 Department of Housing and Community Development (State Operations)	1,040	1,160	1,036
3540 Department of Forestry and Fire Protection (State Operations)	162	174	174
7760 Department of General Services (State Operations)	641	947	986
8880 Financial Information System for California (State Operations)	2	-	-

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

7760 Department of General Services - Continued

	2017-18*	2018-19*	2019-20*
9892 Supplemental Pension Payments (State Operations)	-	21	34
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	168	167	187
Total Expenditures and Expenditure Adjustments	<u>\$2,013</u>	<u>\$2,469</u>	<u>\$2,417</u>
FUND BALANCE	<u>\$7,661</u>	<u>\$8,192</u>	<u>\$8,775</u>
Reserve for economic uncertainties	7,661	8,192	8,775
3245 Disability Access and Education Revolving Fund^s			
BEGINNING BALANCE	\$679	\$1,305	\$1,522
Prior Year Adjustments	-2	-	-
Adjusted Beginning Balance	<u>\$677</u>	<u>\$1,305</u>	<u>\$1,522</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	1,094	967	967
Total Revenues, Transfers, and Other Adjustments	<u>\$1,094</u>	<u>\$967</u>	<u>\$967</u>
Total Resources	<u>\$1,771</u>	<u>\$2,272</u>	<u>\$2,489</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (State Operations)	429	704	704
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	37	46	41
Total Expenditures and Expenditure Adjustments	<u>\$466</u>	<u>\$750</u>	<u>\$745</u>
FUND BALANCE	<u>\$1,305</u>	<u>\$1,522</u>	<u>\$1,744</u>
Reserve for economic uncertainties	1,305	1,522	1,744
3292 State Project Infrastructure Fund^s			
BEGINNING BALANCE	\$128,091	\$128,089	\$747,646
Adjusted Beginning Balance	<u>\$128,091</u>	<u>\$128,089</u>	<u>\$747,646</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	-	7,359	-
Transfers and Other Adjustments			
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	-
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	<u>-</u>	<u>\$602</u>	<u>-</u>
Total Resources	<u>\$128,091</u>	<u>\$128,691</u>	<u>\$747,646</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7760 Department of General Services (Capital Outlay)	-	11,045	-
8880 Financial Information System for California (State Operations)	2	-	-
Expenditure Adjustments:			
Less funding provided by General Fund (Capital Outlay)	-	-630,000	-
Total Expenditures and Expenditure Adjustments	<u>\$2</u>	<u>-\$618,955</u>	<u>-</u>
FUND BALANCE	<u>\$128,089</u>	<u>\$747,646</u>	<u>\$747,646</u>
Reserve for economic uncertainties	128,089	747,646	747,646

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	3,423.1	3,452.1	3,451.1	\$238,426	\$247,941	\$247,414

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

7760 Department of General Services - Continued

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Salary and Other Adjustments	5.7	-	-	-2,007	15,794	10,865
Workload and Administrative Adjustments						
Contracted Fiscal Services Workload Increases						
Accounting Administrator I (Supvr)	-	-	3.0	-	-	172
Accounting Officer (Spec)	-	-	1.0	-	-	77
Assoc Accounting Analyst	-	-	1.0	-	-	69
Sr Accounting Officer (Spec)	-	-	3.0	-	-	197
Division of the State Architect Increased Workload						
Overtime	-	-	-	-	-	1,200
Temporary Help	-	-	-	-	-	3,346
Electric Vehicle Service Equipment Infrastructure Assessment and Facility Development						
Assoc Constrn Analyst	-	-	-	-	-	102
Proj Director I	-	-	-	-	-	224
Proj Director II	-	-	-	-	-	134
Office of Public School Construction Personal Services						
Staff Svcs Analyst (Gen)	-	-	8.0	-	-	393
Staff Svcs Mgr I	-	-	2.0	-	-	153
Office of Sustainability Energy Resources Account Funding Replacement						
Various	-	-	7.9	-	-	1,098
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	25.9	\$-	\$-	\$7,165
Totals, Adjustments	5.7	-	25.9	\$-2,007	\$15,794	\$18,030
TOTALS, SALARIES AND WAGES	3,428.8	3,452.1	3,477.0	\$236,419	\$263,735	\$265,444

INFRASTRUCTURE OVERVIEW

DGS is responsible for managing approximately 34.9 million square feet of space that supports a variety of state programs and functions. Of this amount, 11.9 million net usable square feet is attributable to 56 DGS-managed state office buildings including the State Capitol; 2.9 million gross square feet related to 23 other state-owned buildings including warehouses, storage, the Central Heating and Cooling Plant, the State Printing Plant, parking structures, and the State Records Warehouse; and 20.1 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.

SUMMARY OF PROJECTS

		State Building Program Expenditures	2017-18*	2018-19*	2019-20*
6340	CAPITAL OUTLAY Projects				
0000910	Sacramento Region: R Street Parking Structure		1,660	-	354
	Acquisition		1,660	-	354
0000911	Sacramento Region: New Natural Resources Headquarters Building		585,132	-	-
	Design Build		585,132	-	-
0000952	Sacramento Region: Gregory Bateson Building Renovation		-	5,213	-
	Performance Criteria		-	5,213	-
0000954	Sacramento Region: State Printing Plant Demolition		909	815	21,471
	Preliminary Plans		909	-	-
	Working Drawings		-	815	-

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

7760 Department of General Services - Continued

		State Building Program Expenditures		
		2017-18*	2018-19*	2019-20*
6340	CAPITAL OUTLAY Projects			
	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
0000960	Sacramento Region: New O Street Office Building	266,038	-	-
	Design Build	266,038	-	-
0000962	Sacramento Region: 10th and O Street State Office Building	-	433,632	-
	Study	-	4,857	-
	Performance Criteria	-	6,188	-
	Design Build	-	422,587	-
0001417	City of Fortuna: Residential Center	1	-	-
	Acquisition	1	-	-
0002632	Sacramento Region: Resources Building Renovation	-	-	8,874
	Performance Criteria	-	-	8,874
TOTALS, EXPENDITURES, ALL PROJECTS		\$853,740	\$464,048	\$1,045,297
FUNDING		2017-18*	2018-19*	2019-20*
0001	General Fund	\$910	\$660,416	\$30,345
0660	Public Buildings Construction Fund	-	422,587	1,014,598
0666	Service Revolving Fund	1,660	-	354
0668	Public Buildings Construction Fund Subaccount	851,170	-	-
3292	State Project Infrastructure Fund	-	-618,955	-
TOTALS, EXPENDITURES, ALL FUNDS		\$853,740	\$464,048	\$1,045,297

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY		2017-18*	2018-19*	2019-20*
0001 General Fund				
APPROPRIATIONS				
301	Budget Act appropriation	\$910	\$30,416	\$30,345
311	Budget Act appropriation (transfer to State Project Infrastructure Fund)	-	630,000	-
TOTALS, EXPENDITURES		\$910	\$660,416	\$30,345
0660 Public Buildings Construction Fund				
APPROPRIATIONS				
301	Budget Act appropriation	-	-	\$1,014,598
0000962	- Sacramento Region: 10th and O Street State Office Building - COBCP - S,D,B	-	422,587	-
TOTALS, EXPENDITURES		-	\$422,587	\$1,014,598
0666 Service Revolving Fund				
APPROPRIATIONS				
301	Budget Act appropriation	\$1,660	-	\$354
TOTALS, EXPENDITURES		\$1,660	-	\$354
0668 Public Buildings Construction Fund Subaccount				
APPROPRIATIONS				
301	Budget Act appropriation	\$851,170	-	-
TOTALS, EXPENDITURES		\$851,170	-	-
3292 State Project Infrastructure Fund				
APPROPRIATIONS				

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

7760 Department of General Services - Continued

3 CAPITAL OUTLAY	2017-18*	2018-19*	2019-20*
0000962 - Sacramento Region: 10th and O Street State Office Building - COBCP - S,D,B	-	\$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)	\$853,740	\$464,048	\$1,045,297

7870 California Victim Compensation Board

The governing body of the California Victim Compensation Board (CalVCB) consists of three members: the Secretary of the Government Operations Agency who serves as the chair, the State Controller, and a public member appointed by the Governor. CalVCB provides responsive financial compensation to remedy the financial burdens of victims of crime through a stable 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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6380 Victim Compensation	136.8	110.7	110.7	\$104,062	\$106,089	\$107,423
6385 Restitution Program	27.4	27.0	27.0	10,649	14,187	14,246
6395 Good Samaritan	-	-	-	8	20	20
9900100 Administration	65.2	87.0	87.0	11,663	12,040	12,040
9900200 Administration - Distributed	-	-	-	-11,663	-12,040	-12,040
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	229.4	224.7	224.7	\$114,719	\$120,296	\$121,689

FUNDING	2017-18*	2018-19*	2019-20*
0001 General Fund	\$130	\$134	\$134
0214 Restitution Fund	89,094	88,888	88,898
0890 Federal Trust Fund	20,977	24,848	24,851
3286 Safe Neighborhoods and Schools Fund	4,518	6,426	7,806
TOTALS, EXPENDITURES, ALL FUNDS	\$114,719	\$120,296	\$121,689

LEGAL CITATIONS AND AUTHORITY

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

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	\$-	\$210	-	\$-	\$210	-
• Proposition 47 General Fund Transfer	-	-	-	-	-2	-
• Salary Adjustments	3	690	-	3	690	-
• Benefit Adjustments	1	266	-	1	276	-
• Miscellaneous Baseline Adjustments	-	-	-	-	389	-
• Retirement Rate Adjustments	-	169	-	-	169	-
• SWCAP	-	-	-	-	3	-
Totals, Other Workload Budget Adjustments	\$4	\$1,335	-	\$4	\$1,735	-
Totals, Workload Budget Adjustments	\$4	\$1,335	-	\$4	\$1,735	-
Totals, Budget Adjustments	\$4	\$1,335	-	\$4	\$1,735	-

* 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

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

		2017-18*	2018-19*	2019-20*
	PROGRAM REQUIREMENTS			
6380	VICTIM COMPENSATION			
	State Operations:			
0001	General Fund	\$130	\$134	\$134
0214	Restitution Fund	24,433	28,018	28,028
0890	Federal Trust Fund	868	1,848	1,851
	Totals, State Operations	\$25,431	\$30,000	\$30,013
	Local Assistance:			
0214	Restitution Fund	\$54,004	\$46,663	\$46,604
0890	Federal Trust Fund	20,109	23,000	23,000
3286	Safe Neighborhoods and Schools Fund	4,518	6,426	7,806
	Totals, Local Assistance	\$78,631	\$76,089	\$77,410
	PROGRAM REQUIREMENTS			
6385	RESTITUTION PROGRAM			
	State Operations:			
0214	Restitution Fund	\$3,948	\$6,870	\$6,870
	Totals, State Operations	\$3,948	\$6,870	\$6,870
	Local Assistance:			
0214	Restitution Fund	\$6,701	\$7,317	\$7,376
	Totals, Local Assistance	\$6,701	\$7,317	\$7,376
	PROGRAM REQUIREMENTS			
6395	GOOD SAMARITAN			
	Local Assistance:			
0214	Restitution Fund	\$8	\$20	\$20
	Totals, Local Assistance	\$8	\$20	\$20
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0214	Restitution Fund	\$11,663	\$12,040	\$12,040

* 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

		<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
Totals, State Operations		\$11,663	\$12,040	\$12,040
SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed			
State Operations:				
0214	Restitution Fund	-\$11,663	-\$12,040	-\$12,040
Totals, State Operations		-\$11,663	-\$12,040	-\$12,040
TOTALS, EXPENDITURES				
State Operations		29,379	36,870	36,883
Local Assistance		85,340	83,426	84,806
Totals, Expenditures		\$114,719	\$120,296	\$121,689

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	224.7	224.7	224.7	\$15,289	\$15,995	\$15,995
Other Adjustments	4.7	-	-	422	715	715
Net Totals, Salaries and Wages	229.4	224.7	224.7	\$15,711	\$16,710	\$16,710
Staff Benefits	-	-	-	7,622	9,658	9,668
Totals, Personal Services	229.4	224.7	224.7	\$23,333	\$26,368	\$26,378
OPERATING EXPENSES AND EQUIPMENT				\$6,046	\$10,502	\$10,505
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$29,379	\$36,870	\$36,883

2 Local Assistance	Expenditures		
	2017-18*	2018-19*	2019-20*
Victims of Crime Claim Payments	\$62,612	\$56,622	\$56,622
Joint Powers/Criminal Restitution Compacts	13,245	14,137	14,137
10 Percent County Rebates	3,930	4,221	4,221
Trauma Recovery Centers	1,027	2,000	2,000
Good Samaritan	8	20	20
Proposition 47 - Trauma Recovery Centers	4,518	6,426	7,806
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$85,340	\$83,426	\$84,806

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS		2017-18*	2018-19*	2019-20*
0001 General Fund				
APPROPRIATIONS				
001 Budget Act appropriation		\$130	\$130	\$134
Allocation for Employee Compensation		-	3	-
Allocation for Staff Benefits		-	1	-
TOTALS, EXPENDITURES		\$130	\$134	\$134
0214 Restitution Fund				
APPROPRIATIONS				
001 Budget Act appropriation		\$28,381	\$33,553	\$34,898
Allocation for Employee Compensation		-	690	-
Allocation for Other Post-Employment Benefits		-	210	-

* 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

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
Allocation for Staff Benefits	-	266	-
Section 3.60 Pension Contribution Adjustment	-	169	-
Totals Available	\$28,381	\$34,888	\$34,898
TOTALS, EXPENDITURES	\$28,381	\$34,888	\$34,898
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$868	\$1,848	\$1,851
Totals Available	\$868	\$1,848	\$1,851
TOTALS, EXPENDITURES	\$868	\$1,848	\$1,851
0903 State Penalty Fund			
APPROPRIATIONS			
011 Budget Act appropriation (transfer from the State Penalty Fund to the Restitution Fund)	(\$9,100)	(\$6,534)	(\$6,534)
TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (State Operations)	\$29,379	\$36,870	\$36,883
2 LOCAL ASSISTANCE			
2017-18* 2018-19* 2019-20*			
0214 Restitution Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$8	\$20	\$20
102 Budget Act appropriation	13,245	14,137	14,137
103 Budget Act appropriation	1,027	2,000	2,000
Government Code section 13964	42,503	33,622	33,622
Government Code section 13963(f)	3,930	4,221	4,221
Totals Available	\$60,713	\$54,000	\$54,000
TOTALS, EXPENDITURES	\$60,713	\$54,000	\$54,000
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$20,109	\$23,000	\$23,000
Totals Available	\$20,109	\$23,000	\$23,000
TOTALS, EXPENDITURES	\$20,109	\$23,000	\$23,000
3286 Safe Neighborhoods and Schools Fund			
APPROPRIATIONS			
Government Code section 7599.1(c)	\$4,518	\$6,426	\$7,806
TOTALS, EXPENDITURES	\$4,518	\$6,426	\$7,806
Total Expenditures, All Funds, (Local Assistance)	\$85,340	\$83,426	\$84,806
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$114,719	\$120,296	\$121,689

FUND CONDITION STATEMENTS

	2017-18*	2018-19*	2019-20*
0214 Restitution Fund^S			
BEGINNING BALANCE			
Prior Year Adjustments	\$68,530	\$64,692	\$41,023
Adjusted Beginning Balance	10,084	-	-
	<u>\$78,614</u>	<u>\$64,692</u>	<u>\$41,023</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4131000 Crimes of Public Offense Fines	16,806	10,000	10,000
4131500 Felony Conviction Penalties	49,964	50,000	50,000
4143500 Miscellaneous Services to the Public	7	1	1
4163000 Investment Income - Surplus Money Investments	393	350	350

* 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

	2017-18*	2018-19*	2019-20*
4170700 Civil and Criminal Violation Assessment	1,364	1,300	1,300
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	436	300	300
4172500 Miscellaneous Revenue	1	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	9,100	6,534	6,534
Total Revenues, Transfers, and Other Adjustments	<u>\$78,071</u>	<u>\$68,489</u>	<u>\$68,489</u>
Total Resources	<u>\$156,685</u>	<u>\$133,181</u>	<u>\$109,512</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7870 California Victim Compensation Board (State Operations)	28,381	34,888	34,898
7870 California Victim Compensation Board (Local Assistance)	60,713	54,000	54,000
8880 Financial Information System for California (State Operations)	43	3	-5
9892 Supplemental Pension Payments (State Operations)	-	381	863
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,856	2,886	2,473
Total Expenditures and Expenditure Adjustments	<u>\$91,993</u>	<u>\$92,158</u>	<u>\$92,229</u>
FUND BALANCE	<u>\$64,692</u>	<u>\$41,023</u>	<u>\$17,283</u>
Reserve for economic uncertainties	64,692	41,023	17,283

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	224.7	224.7	224.7	\$15,289	\$15,995	\$15,995
Salary and Other Adjustments	4.7	-	-	422	715	715
Totals, Adjustments	<u>4.7</u>	<u>-</u>	<u>-</u>	<u>\$422</u>	<u>\$715</u>	<u>\$715</u>
TOTALS, SALARIES AND WAGES	<u>229.4</u>	<u>224.7</u>	<u>224.7</u>	<u>\$15,711</u>	<u>\$16,710</u>	<u>\$16,710</u>

* 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

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 1,958,000 active employees and retirees of state and local agencies in California as of June 30, 2018. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,462,000 active and retired state, local government, and school employees and their family members as of June 30, 2018. 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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6410 Retirement	768.4	809.3	809.3	\$93,461	\$106,312	\$109,472
6412 Social Security	-	-	5.0	-	-	988
6415 Health Benefits	254.6	254.6	254.6	64,747	74,387	74,414
6420 Investment Operations	305.9	359.8	359.8	68,730	74,133	91,026
6425 Administration	1,379.9	1,582.0	1,582.0	192,715	217,319	227,414
6430 Benefit Payments	-	-	-	27,776,463	29,479,813	31,404,013
9990 Supplemental Pension Payments	-	-	-	-	3,404,000	-
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	2,708.8	3,005.7	3,010.7	\$28,196,116	\$33,355,964	\$31,907,327

FUNDING	2017-18*	2018-19*	2019-20*
0001 General Fund	\$-	\$3,404,000	\$696
0652 Old Age and Survivors Insurance Revolving Fund	-	-	988
0815 Judges Retirement Fund	1,628	2,416	1,864
0820 Legislators Retirement Fund	528	545	471
0822 Public Employees Health Care Fund (PEHCF)	4,181,318	4,170,487	4,220,135
0830 Public Employees Retirement Fund	23,867,120	25,619,420	27,513,266
0833 Annuitants Health Care Coverage Fund	107,480	115,978	125,041
0849 Replacement Benefit Custodial Fund	450	449	486
0884 Judges Retirement System II Fund	1,988	2,815	2,107
0950 Public Employees Contingency Reserve Fund	27,207	30,545	30,556
0995 Reimbursements	8,397	9,309	11,717
TOTALS, EXPENDITURES, ALL FUNDS	\$28,196,116	\$33,355,964	\$31,907,327

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 \$6.8 billion contribution (\$3.9 billion General Fund) to the CalPERS state retirement plans, as required by statute. The \$569 million estimated increase (\$328 million General Fund) from the previous fiscal year is due to (1) the normal progression of the existing amortization and smoothing policy, (2) the CalPERS Board's action in 2016 to lower the assumed rate of return for the system, and (3) increases in payroll. The assumption change increased the system's liabilities, resulting in an increase to the state's funding obligation. The reduction in the assumed rate of return, from 7.5 to 7 percent, is being phased in over three years; this is the third and final year of the phase-in.
- The Budget includes \$2.5 billion General Fund in 2018-19, as the first installment of a \$3.0 billion payment to be paid

* 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

towards the unfunded liabilities of the CalPERS state retirement plans in fiscal years 2018-19, 2020-21, 2021-22, and 2022-23. This is a supplemental payment in addition to the estimated \$6.2 billion contribution that the state is statutorily required to make to CalPERS in 2018-19.

- The Budget includes a \$904 million General Fund payment in 2018-19 to be paid to the CalPERS Schools Pool. Of this amount, roughly \$244 million will supplant school employer contributions to the CalPERS Schools Pool over the next two fiscal years, reducing the contribution rate by 1.012 percent in 2019-20 and by 0.70 percent in 2020-21. The remaining \$660 million will be paid towards the unfunded liability for the CalPERS Schools Pool.
- Although not reflected in 7900 - Public Employees' Retirement System, the Budget includes \$390 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 in 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.
- The Budget brings the Old Age and Survivors Insurance Revolving Fund (OASI Fund) under the budget-approval process to ensure administrative oversight and provide better insight and transparency into the State Social Security Administrator program and OASI Fund.

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• 2019-20 Supplemental Pension Payment	\$2,500,000	\$-	-	\$-	\$-	-
• CalPERS Schools Pool Supplemental Pension Payment	904,000	-	-	-	-	-
Totals, Workload Budget Change Proposals	\$3,404,000	\$-	-	\$-	\$-	-
Other Workload Budget Adjustments						
• Social Security Administrator Fee	-	-	-	-	988	5.0
• Legislation with an Appropriation	-	-	-	696	-	-
• Miscellaneous Baseline Adjustments	-	100,858	-20.5	-	2,054,350	-20.5
• Salary Adjustments	-	8,307	-	-	8,361	-
• Benefit Adjustments	-	5,773	-	-	5,906	-
• Retirement Rate Adjustments	-	2,270	-	-	2,270	-
Totals, Other Workload Budget Adjustments	\$-	\$117,208	-20.5	\$696	\$2,071,875	-15.5
Totals, Workload Budget Adjustments	\$3,404,000	\$117,208	-20.5	\$696	\$2,071,875	-15.5
Totals, Budget Adjustments	\$3,404,000	\$117,208	-20.5	\$696	\$2,071,875	-15.5

* 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 2017-18*	CY 2018-19*	BY 2019-20*
Beginning Balance	\$326,498,998	\$354,602,183	\$377,141,069
Prior Year Adjustments	362,429	-	-
Adjusted Beginning Balance	\$326,861,427	\$354,602,183	\$377,141,069
Revenues:			
Investment Income	\$27,571,249	\$29,570,165	\$31,640,077
Employer Contributions-State ^{3/}	12,106,867	6,299,000	6,299,000
Employer Contributions-Local	8,311,386	8,572,877	8,572,877
Member Contributions	3,925,627	4,049,134	4,049,134
Contribution Refunds	(286,979)	(307,785)	(329,330)
Total Revenues	\$51,628,150	\$48,183,391	\$50,231,758
Expenditures:			
Pension Benefit Payments	\$22,732,867	\$24,381,000	\$26,087,670
Administrative Expenditures ^{4/}	358,894	403,075	408,075
Other Expenditures ^{5/}	795,633	860,430	830,430
Total Expenditures	\$23,887,394	\$25,644,505	\$27,326,175
Ending Fund Balance	\$354,602,183	\$377,141,069	\$400,046,652

^{1/} This display reflects fund data as of the 2019-20 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.

^{3/} The 2019 Budget Act estimates 2019-20 state contributions to CalPERS to be \$6,758,108,000. The increase in this estimate from the 2019-20 Governor's Budget to the 2019 Budget Act reflects an increase in the five state plans' employer contribution rates, with the exception of the state miscellaneous and state industrial plans, as approved by the CalPERS Board of Administration at its April 2019 meeting.

^{4/} The 2019 Budget Act estimates 2019-20 administrative expenditures to be \$435,454,000, as approved by the CalPERS Board of Administration at its May 2019 meeting. The increase to this estimate from the 2019-20 Governor's Budget to the 2019 Budget Act is primarily due to an increase in salary and benefits.

^{5/} The 2019 Budget Act estimates 2019-20 other expenditures to be \$1,020,227,000, as approved by the CalPERS Board of Administration at its May 2019 meeting. The increase to this estimate from the 2019-20 Governor's Budget to the 2019 Budget Act is primarily due to an increase in investment external management fees and investment operating costs.

7900 Public Employees' Retirement System - Continued

State Retiree Healthcare Prefunding

0833 Annuitants' Health Care Coverage Fund Summary ^{1/} (California Employers' Retiree Benefit Trust)	PY 2017-18*	CY 2018-19*	BY 2019-20*
Beginning Balance	\$538,809	\$874,290	\$1,519,357
Revenues: ^{2/}			
299001 State Prefunding of OPEB:			
State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU)	\$0	\$128,980	\$370,521
State BU2 Subaccount	6,330	12,517	24,438
State BU5 Subaccount	63,786	56,294	81,227
State BU6 Subaccount	130,490	212,908	253,015
State BU7 Subaccount	11,432	24,184	47,290
State BU8 Subaccount	12,132	25,273	50,110
State BU9 Subaccount	11,377	24,094	64,434
State BU10 Subaccount	3,744	8,057	21,681
State BU12 Subaccount	16,559	29,604	54,171
State BU13 Subaccount	1,536	3,251	6,198
State BU16 Subaccount	6,745	9,992	12,421
State BU18 Subaccount	7,598	15,990	35,308
State BU19 Subaccount	8,622	17,606	35,355
State Judicial Employees Subaccount	7,378	7,215	8,707
State Excluded Employees	0	5,822	18,905
State Income from Investments	48,356	64,298	146,710
Total Revenues	\$336,085	\$646,085	\$1,230,491
Expenditures:			
Administrative Expenditures	\$604	\$1,018	\$1,814
Total Expenditures	\$604	\$1,018	\$1,814
Total Resources ^{3/}	\$874,290	\$1,519,357	\$2,748,034

^{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, please see 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, 2018, there were about 1,263,000 active and inactive members, and about 695,000 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, 2018, there were 2,892 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 and long-term care 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 \$358.0 billion, as of June 30, 2018.

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, Operational Support, and Public Affairs.

DETAILED EXPENDITURES BY PROGRAM

	2017-18*	2018-19*	2019-20*
PROGRAM REQUIREMENTS			

* 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

	2017-18*	2018-19*	2019-20*
6410 RETIREMENT			
State Operations:			
0815 Judges Retirement Fund	\$1,628	\$2,416	\$1,864
0820 Legislators Retirement Fund	528	545	471
0830 Public Employees Retirement Fund	85,572	95,847	99,342
0833 Annuitants Health Care Coverage Fund	3,295	4,240	5,202
0849 Replacement Benefit Custodial Fund	450	449	486
0884 Judges Retirement System II Fund	1,988	2,815	2,107
Totals, State Operations	\$93,461	\$106,312	\$109,472
PROGRAM REQUIREMENTS			
6412 SOCIAL SECURITY			
State Operations:			
0652 Old Age and Survivors Insurance Revolving Fund	\$-	\$-	\$988
Totals, State Operations	\$-	\$-	\$988
PROGRAM REQUIREMENTS			
6415 HEALTH BENEFITS			
State Operations:			
0822 Public Employees Health Care Fund (PEHCF)	\$37,540	\$43,842	\$43,858
0950 Public Employees Contingency Reserve Fund	27,207	30,545	30,556
Totals, State Operations	\$64,747	\$74,387	\$74,414
PROGRAM REQUIREMENTS			
6420 INVESTMENT OPERATIONS			
State Operations:			
0830 Public Employees Retirement Fund	\$68,730	\$74,133	\$91,026
Totals, State Operations	\$68,730	\$74,133	\$91,026
PROGRAM REQUIREMENTS			
6425 ADMINISTRATION			
State Operations:			
0001 General Fund	\$-	\$-	\$696
0830 Public Employees Retirement Fund	184,318	208,010	215,001
0995 Reimbursements	8,397	9,309	11,717
Totals, State Operations	\$192,715	\$217,319	\$227,414
PROGRAM REQUIREMENTS			
6430 BENEFIT PAYMENTS			
Unclassified:			
0822 Public Employees Health Care Fund (PEHCF)	\$4,143,778	\$4,126,645	\$4,176,277
0830 Public Employees Retirement Fund	23,528,500	25,241,430	27,107,897
0833 Annuitants Health Care Coverage Fund	104,185	111,738	119,839
Totals, Unclassified	\$27,776,463	\$29,479,813	\$31,404,013
PROGRAM REQUIREMENTS			
9990 SUPPLEMENTAL PENSION PAYMENTS			
State Operations:			
0001 General Fund	\$-	\$3,404,000	\$-
Totals, State Operations	\$-	\$3,404,000	\$-
TOTALS, EXPENDITURES			
State Operations	419,653	3,876,151	503,314
Unclassified	27,776,463	29,479,813	31,404,013
Totals, Expenditures	\$28,196,116	\$33,355,964	\$31,907,327

* 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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	3,026.2	3,026.2	3,026.2	\$234,571	\$234,571	\$234,571
Other Adjustments	-317.4	-20.5	-15.5	-12,996	8,796	10,042
Net Totals, Salaries and Wages	2,708.8	3,005.7	3,010.7	\$221,575	\$243,367	\$244,613
Staff Benefits	-	-	-	121,827	139,632	140,097
Totals, Personal Services	2,708.8	3,005.7	3,010.7	\$343,402	\$382,999	\$384,710
OPERATING EXPENSES AND EQUIPMENT				\$76,201	\$89,102	\$118,554
SPECIAL ITEMS OF EXPENSES				50	3,404,050	50
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$419,653	\$3,876,151	\$503,314

4 Unclassified	Expenditures		
	2017-18*	2018-19*	2019-20*
Other Special Items of Expense	\$27,776,463	\$29,479,813	\$31,404,013
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$27,776,463	\$29,479,813	\$31,404,013

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
0001 General Fund			
APPROPRIATIONS			
State retirement contribution to CalPERS (GF)	(\$5,880,687)	(\$2,890,497)	(\$3,179,276)
State retirement contribution to CalPERS (GF) CSU	(660,793)	(683,295)	(722,592)
Supplemental Pension Payment	-	2,500,000	-
CalPERS Schools Pool Supplemental Pension Payment	-	904,000	-
Prior Year Balances Available:			
Chapter 665, Statutes of 2018	-	-	696
TOTALS, EXPENDITURES	-	\$3,404,000	\$696
0494 Other - Unallocated Special Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (SF)	(\$3,730,761)	(\$1,836,568)	(\$2,007,247)
TOTALS, EXPENDITURES	-	-	-
0652 Old Age and Survivors Insurance Revolving Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$988
TOTALS, EXPENDITURES	-	-	\$988
0815 Judges Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$1,628)	(\$2,416)	(\$1,864)
Current Year and Budget Year Adjustments	(-)	(-10)	(-)
Section 3.60 Pension Contribution Adjustment	(-)	(10)	(-)
Article XVI, Section 17 of the California State Constitution	1,628	2,416	1,864
Allocation for Employee Compensation	-	36	-
Allocation for Other Post-Employment Benefits	-	11	-
Allocation for Staff Benefits	-	14	-
Current Year and Budget Year Adjustments	-	-71	-
Section 3.60 Pension Contribution Adjustment	-	10	-

* 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	2017-18*	2018-19*	2019-20*
TOTALS, EXPENDITURES	\$1,628	\$2,416	\$1,864
0820 Legislators Retirement Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$528)	(\$545)	(\$471)
Current Year and Budget Year Adjustments	(-)	(-2)	(-)
Section 3.60 Pension Contribution Adjustment	(-)	(2)	(-)
Article XVI, Section 17 of the California State Constitution	528	545	471
Allocation for Employee Compensation	-	8	-
Allocation for Other Post-Employment Benefits	-	3	-
Allocation for Staff Benefits	-	3	-
Current Year and Budget Year Adjustments	-	-16	-
Section 3.60 Pension Contribution Adjustment	-	2	-
TOTALS, EXPENDITURES	\$528	\$545	\$471
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
001 Budget Act appropriation	\$37,540	\$42,370	\$43,858
Allocation for Employee Compensation	-	748	-
Allocation for Other Post-Employment Benefits	-	229	-
Allocation for Staff Benefits	-	291	-
Section 3.60 Pension Contribution Adjustment	-	204	-
TOTALS, EXPENDITURES	\$37,540	\$43,842	\$43,858
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
003 Budget Act appropriation	(\$795,633)	(\$860,430)	(\$1,020,227)
015 Budget Act appropriation	(338,570)	(377,990)	(405,369)
Current Year and Budget Year Adjustments	(-)	(-1,861)	(-)
Section 3.60 Pension Contribution Adjustment	(-)	(1,861)	(-)
Article XVI, Section 17 of the California State Constitution	338,570	377,940	405,319
Allocation for Employee Compensation	-	6,793	-
Allocation for Other Post-Employment Benefits	-	2,080	-
Allocation for Staff Benefits	-	2,640	-
Current Year and Budget Year Adjustments	-	-13,374	-
Section 3.60 Pension Contribution Adjustment	-	1,861	-
Government Code section 20236 (investment related bill analysis)	50	50	50
TOTALS, EXPENDITURES	\$338,620	\$377,990	\$405,369
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$3,295)	(\$4,240)	(\$5,202)
Current Year and Budget Year Adjustments	(-)	(-21)	(-)
Section 3.60 Pension Contribution Adjustment	(-)	(21)	(-)
Government Code section 22940	3,295	4,240	5,202
Allocation for Employee Compensation	-	77	-
Allocation for Other Post-Employment Benefits	-	23	-
Allocation for Staff Benefits	-	30	-
Current Year and Budget Year Adjustments	-	-151	-
Section 3.60 Pension Contribution Adjustment	-	21	-
TOTALS, EXPENDITURES	\$3,295	\$4,240	\$5,202
0849 Replacement Benefit Custodial Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$450)	(\$449)	(\$486)
Government Code section 21756	450	449	486

* 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	2017-18*	2018-19*	2019-20*
TOTALS, EXPENDITURES	\$450	\$449	\$486
0884 Judges Retirement System II Fund			
APPROPRIATIONS			
015 Budget Act appropriation	(\$1,988)	(\$2,815)	(\$2,107)
Current Year and Budget Year Adjustments	(-)	(-12)	(-)
Section 3.60 Pension Contribution Adjustment	(-)	(12)	(-)
Article XVI, Section 17 of the California State Constitution	1,988	2,815	2,107
Allocation for Employee Compensation	-	43	-
Allocation for Other Post-Employment Benefits	-	13	-
Allocation for Staff Benefits	-	17	-
Current Year and Budget Year Adjustments	-	-85	-
Section 3.60 Pension Contribution Adjustment	-	12	-
TOTALS, EXPENDITURES	\$1,988	\$2,815	\$2,107
0950 Public Employees Contingency Reserve Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$26,916	\$29,294	\$30,250
Allocation for Employee Compensation	-	482	-
Allocation for Other Post-Employment Benefits	-	148	-
Allocation for Staff Benefits	-	188	-
Section 3.60 Pension Contribution Adjustment	-	127	-
017 Budget Act appropriation	291	291	306
Allocation for Employee Compensation	-	8	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	2	-
TOTALS, EXPENDITURES	\$27,207	\$30,545	\$30,556
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
State retirement contribution to CalPERS (NGC)	(\$1,576,830)	(\$779,222)	(\$848,994)
TOTALS, EXPENDITURES	-	-	-
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$8,397	\$9,309	\$11,717
TOTALS, EXPENDITURES	\$8,397	\$9,309	\$11,717
Total Expenditures, All Funds, (State Operations)	\$419,653	\$3,876,151	\$503,314

4 UNCLASSIFIED

	2017-18*	2018-19*	2019-20*
0822 Public Employees Health Care Fund (PEHCF)			
APPROPRIATIONS			
Government Code section 22840.2 (benefits paid)	\$4,143,778	\$3,990,742	\$4,176,277
Current Year and Budget Year Adjustments	-	135,903	-
TOTALS, EXPENDITURES	\$4,143,778	\$4,126,645	\$4,176,277
0830 Public Employees Retirement Fund			
APPROPRIATIONS			
Government Code sections 20170-20178 (benefits paid)	\$22,732,867	\$24,403,708	\$26,087,670
Current Year and Budget Year Adjustments	-	-22,708	-
Government Code sections 20172 and 20208 (other investment-related expenses)	68,425	93,421	120,436
Government Code section 20210 (external investment advisors)	727,208	767,009	899,791
TOTALS, EXPENDITURES	\$23,528,500	\$25,241,430	\$27,107,897
0833 Annuitants Health Care Coverage Fund			
APPROPRIATIONS			

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

7900 Public Employees' Retirement System - Continued

4 UNCLASSIFIED	2017-18*	2018-19*	2019-20*
Government Code sections 22940 (benefits paid)	\$104,185	\$110,157	\$119,839
Current Year and Budget Year Adjustments	-	1,581	-
TOTALS, EXPENDITURES	\$104,185	\$111,738	\$119,839
Total Expenditures, All Funds, (Unclassified)	\$27,776,463	\$29,479,813	\$31,404,013
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$28,196,116	\$33,355,964	\$31,907,327

FUND CONDITION STATEMENTS

	2017-18*	2018-19*	2019-20*
0822 Public Employees Health Care Fund (PEHCF) ^N			
BEGINNING BALANCE	\$407,052	\$591,323	\$352,833
Prior Year Adjustments	31,819	-	-
Adjusted Beginning Balance	\$438,871	\$591,323	\$352,833
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	11,334	11,901	12,496
4170900 Contributions to Fiduciary Funds	4,324,803	3,923,842	3,984,174
Total Revenues, Transfers, and Other Adjustments	\$4,336,137	\$3,935,743	\$3,996,670
Total Resources	\$4,775,008	\$4,527,066	\$4,349,503
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7900 Public Employees' Retirement System (State Operations)	37,540	43,842	43,858
7900 Public Employees' Retirement System (Unclassified)	4,143,778	4,126,645	4,176,277
9892 Supplemental Pension Payments (State Operations)	-	478	1,053
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,367	3,268	2,891
Total Expenditures and Expenditure Adjustments	\$4,183,685	\$4,174,233	\$4,224,079
FUND BALANCE	\$591,323	\$352,833	\$125,424
Reserve for economic uncertainties	591,323	352,833	125,424
0833 Annuitants Health Care Coverage Fund ^N			
BEGINNING BALANCE	\$6,791,289	\$8,299,427	\$10,363,042
Prior Year Adjustments	-34,026	-	-
Adjusted Beginning Balance	\$6,757,263	\$8,299,427	\$10,363,042
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	488,818	531,005	608,221
4170900 Contributions to Fiduciary Funds	824,881	840,207	855,206
4172500 Miscellaneous Revenue	336,085	808,759	1,242,191
Total Revenues, Transfers, and Other Adjustments	\$1,649,784	\$2,179,971	\$2,705,618
Total Resources	\$8,407,047	\$10,479,398	\$13,068,660
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7900 Public Employees' Retirement System (State Operations)	3,295	4,240	5,202
7900 Public Employees' Retirement System (Unclassified)	104,185	111,738	119,839
9892 Supplemental Pension Payments (State Operations)	-	43	95
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	140	335	292
Total Expenditures and Expenditure Adjustments	\$107,620	\$116,356	\$125,428
FUND BALANCE	\$8,299,427	\$10,363,042	\$12,943,232
Reserve for economic uncertainties	8,299,427	10,363,042	12,943,232

* 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

	2017-18*	2018-19*	2019-20*
0950 Public Employees Contingency Reserve Fund^N			
BEGINNING BALANCE	\$12,297	\$18,101	\$11,258
Prior Year Adjustments	1,153	-	-
Adjusted Beginning Balance	\$13,450	\$18,101	\$11,258
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	3,224	4,339	2,699
4170900 Contributions to Fiduciary Funds	30,093	21,234	25,408
4172500 Miscellaneous Revenue	4,600	4,200	4,200
Total Revenues, Transfers, and Other Adjustments	\$37,917	\$29,773	\$32,307
Total Resources	\$51,367	\$47,874	\$43,565
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7900 Public Employees' Retirement System (State Operations)	27,207	30,545	30,556
9650 Health and Dental Benefits for Annuitants (State Operations)	4,600	4,200	4,200
9892 Supplemental Pension Payments (State Operations)	-	327	722
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,459	1,544	1,761
Total Expenditures and Expenditure Adjustments	\$33,266	\$36,616	\$37,239
FUND BALANCE	\$18,101	\$11,258	\$6,326
Reserve for economic uncertainties	18,101	11,258	6,326

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	3,026.2	3,026.2	3,026.2	\$234,571	\$234,571	\$234,571
Salary and Other Adjustments	-317.4	-20.5	-15.5	-12,996	8,796	10,042
Totals, Adjustments	-317.4	-20.5	-15.5	-\$12,996	\$8,796	\$10,042
TOTALS, SALARIES AND WAGES	2,708.8	3,005.7	3,010.7	\$221,575	\$243,367	\$244,613

* 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

The Office of Administrative Law (Office) is responsible for reviewing administrative regulations proposed by over 200 state regulatory agencies for compliance with standards set forth in California's Administrative Procedure Act, for transmitting these regulations to the Secretary of State, and for publishing regulations in the California Code of Regulations. The Office is also responsible for posting links on its website to other state agency websites where the public may find regulations that have been recently filed with the Secretary of State, but have not yet gone into effect. The Office assists state regulatory agencies through a formal training program, as well as through other less formal methods, to understand and comply with the Administrative Procedure Act. Through its Reference Attorney service, the Office provides direct legal advice to state agencies and members of the public regarding California rulemaking law.

In response to petitions submitted by interested persons, the Office evaluates whether rules being used by state agencies constitute underground regulations, i.e., rules that have not been properly adopted pursuant to the requirements of the Administrative Procedure Act, and issues formal determinations reflecting those evaluations.

The Office oversees the publication and distribution, in print and on the Internet, of the California Code of Regulations and the California Regulatory Notice Register.

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6440 Regulatory Oversight	20.8	20.6	21.6	\$3,730	\$3,885	\$4,068
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	20.8	20.6	21.6	\$3,730	\$3,885	\$4,068
FUNDING		2017-18*	2018-19*	2019-20*		
0001 General Fund		\$2,143	\$2,265	\$2,257		
0995 Reimbursements		116	111	184		
9740 Central Service Cost Recovery Fund		1,471	1,509	1,627		
TOTALS, EXPENDITURES, ALL FUNDS		\$3,730	\$3,885	\$4,068		

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Staffing Increase	\$-	\$-	-	\$63	\$46	1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$63	\$46	1.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	10	7	-	10	7	-
• Central Service Function Cost Realignment	-	-	-	-72	72	-
• Salary Adjustments	51	37	-	51	37	-
• Benefit Adjustments	16	12	-	17	12	-
• Retirement Rate Adjustments	12	9	-	12	9	-
• Miscellaneous Baseline Adjustments	-88	-	-	-88	73	-
Totals, Other Workload Budget Adjustments	\$1	\$65	-	-\$70	\$210	-
Totals, Workload Budget Adjustments	\$1	\$65	-	-\$7	\$256	1.0
Totals, Budget Adjustments	\$1	\$65	-	-\$7	\$256	1.0

* 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

DETAILED EXPENDITURES BY PROGRAM

		2017-18*	2018-19*	2019-20*
PROGRAM REQUIREMENTS				
6440	REGULATORY OVERSIGHT			
	State Operations:			
0001	General Fund	\$2,143	\$2,265	\$2,257
0995	Reimbursements	116	111	184
9740	Central Service Cost Recovery Fund	1,471	1,509	1,627
	Totals, State Operations	\$3,730	\$3,885	\$4,068
TOTALS, EXPENDITURES				
	State Operations	3,730	3,885	4,068
	Totals, Expenditures	\$3,730	\$3,885	\$4,068

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	20.6	20.6	20.6	\$2,110	\$2,180	\$2,180
Other Adjustments	0.2	-	1.0	58	88	155
Net Totals, Salaries and Wages	20.8	20.6	21.6	\$2,168	\$2,268	\$2,335
Staff Benefits	-	-	-	1,061	1,142	1,175
Totals, Personal Services	20.8	20.6	21.6	\$3,229	\$3,410	\$3,510
OPERATING EXPENSES AND EQUIPMENT				\$501	\$475	\$558
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$3,730	\$3,885	\$4,068

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,143	\$2,264	\$2,257
Allocation for Employee Compensation	-	51	-
Allocation for Other Post-Employment Benefits	-	10	-
Allocation for Staff Benefits	-	16	-
Contracted Fiscal Services Funding Removal	-	-88	-
Section 3.60 Pension Contribution Adjustment	-	12	-
Totals Available	\$2,143	\$2,265	\$2,257
TOTALS, EXPENDITURES	\$2,143	\$2,265	\$2,257
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$116	\$111	\$184
TOTALS, EXPENDITURES	\$116	\$111	\$184
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,471	\$1,444	\$1,627

* 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	2017-18*	2018-19*	2019-20*
Allocation for Employee Compensation	-	37	-
Allocation for Other Post-Employment Benefits	-	7	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Pension Contribution Adjustment	-	9	-
Totals Available	\$1,471	\$1,509	\$1,627
TOTALS, EXPENDITURES	\$1,471	\$1,509	\$1,627
Total Expenditures, All Funds, (State Operations)	\$3,730	\$3,885	\$4,068

CHANGES IN AUTHORIZED POSITIONS

	<u>Positions</u>			<u>Expenditures</u>		
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
Baseline Positions	20.6	20.6	20.6	\$2,110	\$2,180	\$2,180
Salary and Other Adjustments	0.2	-	-	58	88	88
Workload and Administrative Adjustments						
Staffing Increase						
Assoc Govtl Program Analyst	-	-	1.0	-	-	67
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	1.0	\$-	\$-	\$67
Totals, Adjustments	0.2	-	1.0	\$58	\$88	\$155
TOTALS, SALARIES AND WAGES	20.8	20.6	21.6	\$2,168	\$2,268	\$2,335

* 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

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, 2018, there are approximately 949,000 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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
6450 Service to Members and Employers	1,121.8	1,281.5	1,300.5	\$382,019	\$604,820	\$571,608
6455 Corporate Governance	12.0	12.0	12.0	4,789	36,172	34,705
6465 Benefit Payments	-	-	-	14,462,474	15,181,690	16,152,742
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	1,133.8	1,293.5	1,312.5	\$14,849,282	\$15,822,682	\$16,759,055
FUNDING				2017-18*	2018-19*	2019-20*
0835 Teachers' Retirement Fund				\$14,808,016	\$15,776,332	\$16,711,611
8001 Teachers Health Benefits Fund				28,513	30,314	31,718
8005 Teachers Replacement Benefits Program Fund				11,397	13,241	13,903
8041 Teachers Deferred Compensation Fund				1,356	2,795	1,823
TOTALS, EXPENDITURES, ALL FUNDS				\$14,849,282	\$15,822,682	\$16,759,055

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Education Code, Title 1, Division 1, Part 13.

MAJOR PROGRAM CHANGES

- The Budget includes \$3.3 billion General Fund for state contributions to CalSTRS. The roughly \$241 million increase from the previous fiscal year is due to payroll growth and the Teachers' Retirement Board's decision to exercise its authority to increase state contributions by 0.5 percent of teacher payroll, consistent with the funding strategy signed into law in 2014.
- The Budget includes \$4.0 million and 7 positions for enterprise compliance, litigation, and investment engagement activities. In addition, this will provide funding for external auditors to perform an annual independent audit of CalSTRS financial statements. These resources will enable CalSTRS to strategically manage operational, financial, legal, and reputational risks of the organization.
- Although not reflected in 7920 - State Teachers' Retirement System, the Budget includes a \$2.25 billion supplemental pension payment to CalSTRS in 2018-19 on behalf of school employers, and a \$2.9 billion supplemental pension payment spread over four years to be paid towards the state's share of the unfunded liability for the CalSTRS Defined Benefit Program. See 6300 - State Contribution to the State Teachers' Retirement System for more information.

* 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

DETAILED BUDGET ADJUSTMENTS

	2018-19*			2019-20*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Enterprise and Risk Management	\$-	\$-	-	\$-	\$4,019	7.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$-	\$4,019	7.0
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	-	70,151	-	-	999,340	-
• Salary Adjustments	-	3,737	-	-	3,737	-
• Benefit Adjustments	-	1,363	-	-	1,454	-
• Retirement Rate Adjustments	-	909	-	-	909	-
Totals, Other Workload Budget Adjustments	\$-	\$76,160	-	\$-	\$1,005,440	-
Totals, Workload Budget Adjustments	\$-	\$76,160	-	\$-	\$1,009,459	7.0
Totals, Budget Adjustments	\$-	\$76,160	-	\$-	\$1,009,459	7.0

* 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 ^{1/2/}	PY 2017-18*	CY 2018-19*	BY 2019-20*
Beginning Balance	\$210,083,124	\$225,305,506	\$237,743,092
Revenues:			
Investment Income	\$19,364,771	\$15,935,797	\$17,598,000
Other Income	105,221	77,390	120,000
State Contributions ^{3/}	2,796,673	3,082,316	3,317,545
Employer Contributions	4,855,264	5,835,842	6,605,790
Member Contributions	3,496,245	3,994,688	3,883,700
Total Revenues	\$30,618,175	\$28,926,033	\$31,525,035
Expenditures:			
Pension Benefit Payments	\$14,259,554	\$15,138,822	\$15,895,763
Other Benefit Payments	161,932	156,407	163,427
Administrative Expenditures	237,765	274,038	287,682
Other Expenditures	632,656	843,180	797,815
Contribution Refunds	103,886	76,000	82,000
Total Expenditures	\$15,395,794	\$16,488,447	\$17,226,687
Ending Fund Balance	\$225,305,506	\$237,743,092	\$252,041,440
8005 Teachers' Replacement Benefits Program Fund	PY 2017-18*	CY 2018-19*	BY 2019-20*
Beginning Balance	\$-	\$-	\$-
Revenues:			
Employer Contributions	11,397	13,241	14,003
Total Revenues	\$11,397	\$13,241	\$14,003
Expenditures:			
Pension Benefit Payments	\$11,397	\$13,241	\$14,003
Total Expenditures	\$11,397	\$13,241	\$14,003
Ending Fund Balance	\$-	\$-	\$-

^{1/}This display reflects fund data as of the 2019-20 Governor's Budget.

^{2/}This display does not reflect the supplemental pension payments to CalSTRS on behalf of both the state and school employers that is included in the 2019 Budget Act. See 6300 - State Contributions to the State Teachers' Retirement System for more information.

^{3/}The 2019 Budget Act reflects 2019-20 state contributions to CalSTRS to be \$3,323,223,000. The increase in this amount from the 2019-20 Governor's Budget to the 2019 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

		<u>2017-18*</u>	<u>2018-19*</u>	<u>2019-20*</u>
PROGRAM REQUIREMENTS				
6450	SERVICE TO MEMBERS AND EMPLOYERS			
	State Operations:			
0835	Teachers' Retirement Fund	\$202,105	\$243,046	\$259,665
8001	Teachers Health Benefits Fund	574	687	610
8041	Teachers Deferred Compensation Fund	1,356	2,795	1,823
	Totals, State Operations	\$204,035	\$246,528	\$262,098
	Unclassified:			
0835	Teachers' Retirement Fund	\$177,984	\$358,292	\$309,510
	Totals, Unclassified	\$177,984	\$358,292	\$309,510
PROGRAM REQUIREMENTS				
6455	CORPORATE GOVERNANCE			
	State Operations:			
0835	Teachers' Retirement Fund	\$2,751	\$5,030	\$5,400
	Totals, State Operations	\$2,751	\$5,030	\$5,400
	Unclassified:			
0835	Teachers' Retirement Fund	\$2,038	\$31,142	\$29,305
	Totals, Unclassified	\$2,038	\$31,142	\$29,305
PROGRAM REQUIREMENTS				
6465	BENEFIT PAYMENTS			
	Unclassified:			
0835	Teachers' Retirement Fund	\$14,423,138	\$15,138,822	\$16,107,731
8001	Teachers Health Benefits Fund	27,939	29,627	31,108
8005	Teachers Replacement Benefits Program Fund	11,397	13,241	13,903
	Totals, Unclassified	\$14,462,474	\$15,181,690	\$16,152,742
TOTALS, EXPENDITURES				
	State Operations	206,786	251,558	267,498
	Unclassified	14,642,496	15,571,124	16,491,557
	Totals, Expenditures	\$14,849,282	\$15,822,682	\$16,759,055

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		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
PERSONAL SERVICES						
Baseline Positions	1,236.0	1,293.5	1,305.5	\$107,323	\$113,153	\$114,852
Other Adjustments	-102.2	-	7.0	-14,760	91	3,726
Net Totals, Salaries and Wages	1,133.8	1,293.5	1,312.5	\$92,563	\$113,244	\$118,578
Staff Benefits	-	-	-	49,420	54,499	63,859
Totals, Personal Services	1,133.8	1,293.5	1,312.5	\$141,983	\$167,743	\$182,437
OPERATING EXPENSES AND EQUIPMENT				\$64,803	\$83,815	\$85,061
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$206,786	\$251,558	\$267,498

4 Unclassified	Expenditures		
	2017-18*	2018-19*	2019-20*
Consulting and Professional Services - External - Other	\$180,022	\$389,434	\$338,815
Other Special Items of Expense	14,462,474	15,181,690	16,152,742
TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)	\$14,642,496	\$15,571,124	\$16,491,557

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2017-18*	2018-19*	2019-20*
0001 General Fund			
APPROPRIATIONS			
011 Budget Act appropriation	(\$2,790,445)	(\$3,082,316)	(\$3,323,223)
TOTALS, EXPENDITURES	-	-	-
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$181,603	\$206,581	\$235,328
Allocation for Employee Compensation	-	3,643	-
Allocation for Other Post-Employment Benefits	-	1,009	-
Allocation for Staff Benefits	-	322	-
Current Year and Budget Year Adjustments	-	-5,858	-
Section 3.60 Pension Contribution Adjustment	-	884	-
002 Budget Act appropriation	(74,767)	(313,434)	(256,815)
003 Budget Act appropriation	20,502	36,465	24,337
Education Code section 22307 (admin costs)	2,751	4,870	5,400
Allocation for Employee Compensation	-	70	-
Allocation for Other Post-Employment Benefits	-	15	-
Allocation for Staff Benefits	-	5	-
Current Year Adjustments	-	160	-
Current Year and Budget Year Adjustments	-	-108	-
Section 3.60 Pension Contribution Adjustment	-	18	-
Totals Available	\$204,856	\$248,076	\$265,065
TOTALS, EXPENDITURES	\$204,856	\$248,076	\$265,065
8001 Teachers Health Benefits Fund			
APPROPRIATIONS			
Education Code sections 25930 and 25940 (administration expenses)	\$574	\$687	\$610
Allocation for Employee Compensation	-	7	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	3	-

* 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	2017-18*	2018-19*	2019-20*
Current Year and Budget Year Adjustments	-	-14	-
Section 3.60 Pension Contribution Adjustment	-	2	-
Totals Available	\$574	\$687	\$610
TOTALS, EXPENDITURES	\$574	\$687	\$610
8041 Teachers Deferred Compensation Fund			
APPROPRIATIONS			
Education Code section 24976 (403(b) Vendor Registry Operating Account)	\$1,356	\$2,795	\$1,823
Allocation for Employee Compensation	-	17	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	3	-
Current Year and Budget Year Adjustments	-	-29	-
Section 3.60 Pension Contribution Adjustment	-	5	-
Totals Available	\$1,356	\$2,795	\$1,823
TOTALS, EXPENDITURES	\$1,356	\$2,795	\$1,823
Total Expenditures, All Funds, (State Operations)	\$206,786	\$251,558	\$267,498
4 UNCLASSIFIED			
2017-18* 2018-19* 2019-20*			
0835 Teachers' Retirement Fund			
APPROPRIATIONS			
Education Code section 24202 (benefit payments)	\$14,260,792	\$14,982,415	\$15,944,304
Education Code section 24417 (purchasing power benefit payments)	162,346	156,407	163,427
Education Code section 22307 (administrative costs)	180,022	313,434	338,815
Current Year Adjustments	-	76,000	-
Totals Available	\$14,603,160	\$15,528,256	\$16,446,546
TOTALS, EXPENDITURES	\$14,603,160	\$15,528,256	\$16,446,546
8001 Teachers Health Benefits Fund			
APPROPRIATIONS			
Education Code section 25930 and 25940 (benefit payments)	\$27,939	\$29,627	\$31,108
Totals Available	\$27,939	\$29,627	\$31,108
TOTALS, EXPENDITURES	\$27,939	\$29,627	\$31,108
8005 Teachers Replacement Benefits Program Fund			
APPROPRIATIONS			
Education Code section 24255 (benefit payments)	\$11,397	\$13,241	\$13,903
Totals Available	\$11,397	\$13,241	\$13,903
TOTALS, EXPENDITURES	\$11,397	\$13,241	\$13,903
Total Expenditures, All Funds, (Unclassified)	\$14,642,496	\$15,571,124	\$16,491,557
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)	\$14,849,282	\$15,822,682	\$16,759,055

FUND CONDITION STATEMENTS

	2017-18*	2018-19*	2019-20*
8001 Teachers Health Benefits Fund^N			
BEGINNING BALANCE	\$592	\$306	\$45
Prior Year Adjustments	2	-	-
Adjusted Beginning Balance	\$594	\$306	\$45
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	18	14	13
4170900 Contributions to Fiduciary Funds	28,218	30,062	31,772

* 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

	2017-18*	2018-19*	2019-20*
Total Revenues, Transfers, and Other Adjustments	\$28,236	\$30,076	\$31,785
Total Resources	\$28,830	\$30,382	\$31,830
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7920 State Teachers' Retirement System (State Operations)	574	687	610
7920 State Teachers' Retirement System (Unclassified)	27,939	29,627	31,108
9892 Supplemental Pension Payments (State Operations)	-	4	5
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	11	19	50
Total Expenditures and Expenditure Adjustments	\$28,524	\$30,337	\$31,773
FUND BALANCE	\$306	\$45	\$57
Reserve for economic uncertainties	306	45	57
8041 Teachers Deferred Compensation Fund^N			
BEGINNING BALANCE	\$1,057	\$1,274	\$987
Adjusted Beginning Balance	\$1,057	\$1,274	\$987
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	17	11	15
4172500 Miscellaneous Revenue	1,609	2,610	1,762
Total Revenues, Transfers, and Other Adjustments	\$1,626	\$2,621	\$1,777
Total Resources	\$2,683	\$3,895	\$2,764
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7920 State Teachers' Retirement System (State Operations)	1,356	2,795	1,823
9892 Supplemental Pension Payments (State Operations)	-	9	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	53	104	169
Total Expenditures and Expenditure Adjustments	\$1,409	\$2,908	\$2,008
FUND BALANCE	\$1,274	\$987	\$756
Reserve for economic uncertainties	1,274	987	756

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2017-18	2018-19	2019-20	2017-18*	2018-19*	2019-20*
Baseline Positions	1,236.0	1,293.5	1,305.5	\$107,323	\$113,153	\$114,852
Salary and Other Adjustments	-102.2	-	-	-14,760	91	3,072
Workload and Administrative Adjustments						
Enterprise and Risk Management						
Assoc Govtl Program Analyst	-	-	1.0	-	-	70
Atty III	-	-	1.0	-	-	126
Atty IV	-	-	1.0	-	-	143
Research Data Spec I	-	-	1.0	-	-	76
Staff Svcs Mgr I	-	-	3.0	-	-	239
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	7.0	\$-	\$-	\$654
Totals, Adjustments	-102.2	-	7.0	\$-14,760	\$91	\$3,726
TOTALS, SALARIES AND WAGES	1,133.8	1,293.5	1,312.5	\$92,563	\$113,244	\$118,578

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