

0295 - Podiatric Medical Board Fund
Analysis of Fund Condition
(Dollars in Thousands)
2026-27 Governor's Budget w FM 10

Prepared 5.22.2026

	Actuals 2024-25	CY 2025-26	BY 2026-27	BY +1 2027-28
BEGINNING BALANCE				
Prior Year Adjustment	\$ 417	\$ 378	\$ 768	\$ 1,036
Adjusted Beginning Balance	\$ -4	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 413	\$ 378	\$ 768	\$ 1,036
 REVENUES, TRANSFERS AND OTHER ADJUSTMENTS				
Revenues				
4121200 - Delinquent fees	\$ 7	\$ 9	\$ 7	\$ 7
4127400 - Renewal fees	\$ 1,322	\$ 1,601	\$ 1,887	\$ 1,887
4129200 - Other regulatory fees	\$ 17	\$ 41	\$ 12	\$ 12
4129400 - Other regulatory licenses and permits	\$ 97	\$ 112	\$ 99	\$ 99
4163000 - Income from surplus money investments	\$ 30	\$ 22	\$ 44	\$ 53
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Totals, Revenues	\$ 1,473	\$ 1,785	\$ 2,049	\$ 2,058
 TOTAL RESOURCES	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 1,886	\$ 2,163	\$ 2,817	\$ 3,094
Expenditures:				
1111 Department of Consumer Affairs (State Operations)	\$ 1,409	\$ 1,312	\$ 1,650	\$ 1,700
9892 Supplemental Pension Payments (State Operations)	\$ 5	\$ -	\$ -	\$ -
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	\$ 94	\$ 83	\$ 131	\$ 131
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TOTALS, EXPENDITURES AND EXPENDITURE ADJUSTMENTS	\$ 1,508	\$ 1,395	\$ 1,781	\$ 1,831
 FUND BALANCE				
Reserve for economic uncertainties	\$ 378	\$ 768	\$ 1,036	\$ 1,264
 Months in Reserve	3.3	5.2	6.8	8.1

NOTES:

1. Assumes workload and revenue projections are realized in CY and ongoing.
2. Expenditure growth projected at 3% beginning BY.

Department of Consumer Affairs

Expenditure Projection Report

Podiatric Medical Board of California
 Reporting Structure(s): 11112000 Support
 Fiscal Month: 10
 Fiscal Year: 2025 - 2026
 Run Date: 05/20/2026

PERSONAL SERVICES

Fiscal Code	Line Item	PY Budget	PY YTD	PY FM13	Budget	Current Month	YTD	Encumbrance	YTD + Encumbrance	Projections to Year End	Balance
5100	PERMANENT POSITIONS	\$112,000	\$365,982	\$439,438	\$434,000	\$35,299	\$364,048	\$0	\$364,048	\$436,318	-\$2,318
5100	TEMPORARY POSITIONS	\$24,000	\$2,631	\$4,660	\$24,000	\$795	\$3,124	\$0	\$3,124	\$3,498	\$20,502
5105-5108	PER DIEM, OVERTIME, & LUMP SUM	\$8,000	\$0	\$2,700	\$8,000	\$0	\$1,300	\$0	\$1,300	\$3,000	\$5,000
5150	STAFF BENEFITS	\$200,000	\$203,587	\$244,914	\$216,000	\$21,272	\$218,502	\$0	\$218,502	\$261,732	-\$45,732
PERSONAL SERVICES		\$344,000	\$572,201	\$691,713	\$682,000	\$57,366	\$586,975	\$0	\$586,975	\$704,548	-\$22,548

OPERATING EXPENSES & EQUIPMENT

Fiscal Code	Line Item	PY Budget	PY YTD	PY FM13	Budget	Current Month	YTD	Encumbrance	YTD + Encumbrance	Projections to Year End	Balance
5301	GENERAL EXPENSE	\$12,000	\$10,192	\$16,361	\$12,000	\$311	\$8,956	\$5,119	\$14,075	\$19,043	-\$7,043
5302	PRINTING	\$1,000	\$368	\$4,115	\$1,000	\$303	\$303	\$1,834	\$2,137	\$2,137	-\$1,137
5304	COMMUNICATIONS	\$0	\$561	\$700	\$0	\$0	\$2,020	\$0	\$2,020	\$2,191	-\$2,191
5306	POSTAGE	\$2,000	\$2,994	\$3,514	\$2,000	\$578	\$1,641	\$0	\$1,641	\$3,084	-\$1,084
53202-204	IN STATE TRAVEL	\$4,000	\$1,455	\$2,454	\$4,000	\$0	\$14	\$0	\$14	\$2,500	\$1,500
5322	TRAINING	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,000
5324	FACILITIES	\$59,000	\$51,347	\$62,163	\$59,000	\$5,369	\$52,763	\$10,255	\$63,018	\$63,560	-\$4,560
53402-53403	C/P SERVICES (INTERNAL)	\$457,000	\$278,976	\$372,670	\$457,000	\$15,186	\$209,073	\$0	\$209,073	\$296,972	\$160,028
53404-53405	C/P SERVICES (EXTERNAL)	\$55,000	\$45,138	\$65,005	\$55,000	\$4,325	\$33,070	\$1,000	\$34,070	\$52,217	\$2,783
5342	DEPARTMENT PRORATA	\$427,000	\$313,021	\$355,149	\$371,000	\$35,865	\$202,614	\$0	\$202,614	\$260,605	\$110,395
5342500092	Invest Svs-HQIU	\$249,000	\$158,854	\$186,966	\$189,000	\$21,448	\$49,447	\$0	\$49,447	\$78,605	\$110,395
5342	DEPARTMENTAL SERVICES	\$0	\$103	\$120	\$0	\$17	\$58	\$0	\$58	\$58	-\$58
5344	CONSOLIDATED DATA CENTERS	\$4,000	\$0	\$6,156	\$4,000	\$0	\$0	\$0	\$0	\$5,408	-\$1,408
5346	INFORMATION TECHNOLOGY	\$0	\$2,404	\$2,404	\$0	\$0	\$0	\$0	\$0	\$2,000	-\$2,000
5362-5368	EQUIPMENT	\$0	\$565	\$565	\$0	\$566	\$1,047	\$0	\$1,047	\$13,047	-\$13,047
54	SPECIAL ITEMS OF EXPENSE	\$0	\$1,193	\$1,193	\$0	\$0	\$29	\$0	\$29	\$529	-\$529
OPERATING EXPENSES & EQUIPMENT		\$1,022,000	\$708,317	\$892,568	\$966,000	\$62,519	\$511,587	\$18,207	\$529,794	\$723,350	\$242,650

OVERALL TOTALS	\$1,366,000	\$1,280,517	\$1,584,281	\$1,648,000	\$119,885	\$1,098,561	\$18,207	\$1,116,768	\$1,427,898	\$220,102
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REIMBURSMENTS	-\$4,000		-\$127,000	-\$4,000					-\$4,000	
OVERALL NET TOTALS	\$1,362,000	\$630,714	\$1,328,164	\$1,644,000	\$119,885	\$1,098,561	\$18,207	\$1,116,768	\$1,423,898	\$220,102

13.39%

Department of Consumer Affairs
Revenue Projection Report

Reporting Structure(s): 11112000 Support
 Fiscal Month: 10
 Fiscal Year: 2025 - 2026
 Run Date: 05/20/2026

Revenue

Fiscal Code	Line Item	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date	Projection To Year End
	Delinquent Fees	\$7,000	\$1,738	\$1,718	\$2,487	\$80	\$120	\$809	\$80	\$320	\$80	\$1,120	\$40	\$0	\$8,552	\$8,542
	Other Regulatory Fees	\$12,000	\$400	\$1,040	\$240	\$440	\$5,300	\$5,200	\$5,200	\$2,600	\$5,940	\$12,200	\$2,000	\$700	\$38,560	\$41,260
	Other Regulatory License and Permits	\$99,000	\$7,430	\$7,320	\$2,396	\$10,498	\$9,140	\$4,570	\$11,150	\$8,039	\$17,931	\$20,369	\$6,640	\$6,520	\$98,843	\$112,003
	Other Revenue	\$0	\$40	\$0	\$0	\$6,981	\$506	\$0	\$7,216	\$0	\$0	\$7,561	\$0	\$0	\$22,304	\$22,304
	Renewal Fees	\$1,541,000	\$144,630	\$109,844	\$231,222	\$199,848	\$72,940	\$38,772	\$308,320	\$194,986	\$131,068	\$112,602	\$34,227	\$22,899	\$1,544,232	\$1,601,358
	Revenue	\$1,659,000	\$154,238	\$119,922	\$236,345	\$217,847	\$88,006	\$49,351	\$331,966	\$205,945	\$155,019	\$153,852	\$42,907	\$30,119	\$1,712,491	\$1,785,466

Reimbursements

Fiscal Code	Line Item	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Year to Date	Projection To Year End
	Scheduled Reimbursements	\$0	\$245	\$294	\$98	\$343	\$441	\$147	\$392	\$294	\$784	\$1,421	\$1,000	\$350	\$4,459	\$5,809
	Unscheduled Reimbursements	\$0	\$4,125	\$28,532	\$10,299	\$4,940	\$5,690	\$5,690	\$7,512	\$7,265	\$7,261	\$14,907	\$7,000	\$7,000	\$96,218	\$110,218
	Reimbursements	\$0	\$4,370	\$28,826	\$10,397	\$5,283	\$6,131	\$5,837	\$7,904	\$7,559	\$8,045	\$16,328	\$0	\$0	\$100,677	\$116,027