STATE OF CALIFORNIA
Budget Change Proposal - Cover Sheet
DF-46 (REV 03/25)

Fiscal Year	Business Unit Number	Department
2026-27	3640	California Wildlife Conservation Board
Hyperion Budget Request Name		**Relevant Program or Subprogram**
3640-064-BCP-2026-MR		Various

Budget Request Title
Wildlife Conservation Board Accounting Positions Transfer

Budget Request Summary
The California Wildlife Conservation Board (WCB) requests the transfer of 7.0 permanent accounting positions from the California Department of Fish and Wildlife (CDFW) to WCB. WCB currently contracts with CDFW for accounting services, with WCB covering the full cost of all 7.0 permanent positions plus overhead contracting costs via Interagency Agreement. Moving the positions directly under WCB authority will yield savings of overhead costs and eliminates contract administration. WCB will existing funds to continue covering the cost of the positions.

Requires Legislation (submit required legislation with the BCP)	Code Section(s) to be Added/Amended/Repealed
☐ Trailer Bill Language ☐ Budget Bill Language ☒ N/A	Click or tap here to enter text.

Does this BCP contain information technology (IT) components? ☐ Yes ☒ No *If yes, departmental Chief Information Officer must sign*.	Department CIO Click or tap here to enter text.	Date Click or tap to enter a date.

For IT requests, specify the project number, the most recent project approval document (FSR, SPR, S1BA, S2AA, S3SD, S4PRA), the approval date, and the total project cost.

Project No. Click or tap here to enter text. **Approval Date:** Click or tap to enter a date.

Project Approval Document: Click or tap here to enter text. **Total Project Cost:** Click or tap here to enter text.

If proposal affects another department, does other department concur with proposal? ☒ Yes ☐ No

Prepared By	Date	Reviewed By	Date
Melissa Roberts, Sup II	2/6/2026	Jennifer Norris, WCB Executive Director	2/6/2026
Department Director	**Date**	**Agency Secretary**	**Date**
Jennifer Norris, WCB Executive Director	2/6/2026	Bryan Cash, CNRA Assistant Secretary for Admin and Finance	5/12/2026

Department of Finance Use Only

Additional Review: ☐ Capital Outlay ☐ ITCU ☐ FSCU ☐ OSAE ☐ Dept. of Technology

Principal Program Budget Analyst	Date submitted to the Legislature
Andrew Hull	5/14/2026

A. Problem Statement

With the support of the California Department of Fish and Wildlife (CDFW), the Wildlife Conservation Board (WCB) requests the transfer of 7.0 permanent accounting positions from CDFW to WCB. Currently, WCB contracts with CDFW for accounting services, with WCB covering the full cost of all 7.0 permanent positions via an Interagency Agreement (IA). WCB has contracted with CDFW since 2010, paying the full salary of 3 accounting positions with an additional 4 positions added in 2022 through a Budget Change Proposal (BCP) request, bringing the total number of full-time accounting positions paid for by WCB to 7.0.

Resource History
(Dollars in thousands)

Program Budget	**PY - 4**	**PY - 3**	**PY - 2**	**PY-1**	**PY**	**CY***
Authorized Expenditures	$457	$457	$1,300	$1,250	$1,250	$1,172
Actual Expenditures	$431	$475	$822	$966	$1,071	$574
Revenues	0	0	0	0	0	0
Authorized Positions	3	3	7	7	7	7
Filled Positions	3	3	7	7	7	7
Vacancies	0	0	0	0	0	0

*As of 2/5/26

Workload History

Workload Measure	**PY - 4**	**PY - 3**	**PY - 2**	**PY-1**	**PY**	**CY***
Total Grant Invoices Processed	924	906	1000	1155	1130	700

*As of 2/5/26

B. Justification

With prior years' influx of general fund allocations, planned allocations of over 1 billion dollars in Proposition 4 Climate Bond funding, and balances in other funding streams, WCB's accounting needs have expanded and will continue to grow as projects are approved. There are approximately 250 active grant projects being managed by WCB staff with additional projects added quarterly. Invoice processing needs have increased yearly and will continue to increase with the added Proposition 4 funds. Moving the Accounting Services Branch (ASB) directly under WCB would increase efficiency, create knowledge retention within the organization, and bring the WCB support team together as a cohesive group to provide critical administrative services for WCB.

IA contracting for the 7.0 positions has created additional administrative work such as invoice processing and review of CDFW timesheets and back up documentation, contract servicing and renewals, coordination between Departments, as well as additional overhead and incidental costs to WCB. Professional accounting duties and fiscal activities are provided by the 7.0 positions to establish and maintain accounting records pertaining to WCB's bond and

state funds. A full range of accounting support services are completed by ASB for WCB's various funding sources; these services include maintaining the general ledger accounts, auditing and processing claim schedules, preparing and transmitting year-end financial statements, expenditure and encumbrance reporting, and associated bond-funded accounting activities. These duties would continue without disruption if this proposal were approved and the positions are moved to WCB's authority.

C. Departmentwide and Statewide Considerations

This proposal contributes to California's ability to maintain and complete accounting records necessary for accountability and reporting. With the expansion of WCB funds, closer direction and monitoring of accounting functions will ensure accounting accuracy and efficiency. The elimination of the IA and related costs and tasks align with state administrative efficiency goals.

D. Outcomes and Accountability

Moving the 7.0 permanent accounting positions from CDFW to WCB would maintain the general ledger accounts, auditing and processing of claim schedules, preparing and transmitting of year-end financial statements, performing expenditure and encumbrance reporting, and completing bond-funded accounting activities. Additionally, the movement of positions from CDFW directly to WCB would provide added support to address the new complexities, requirements, and procedures needed to administer the significant Proposition 4 allocations. A state savings of overhead costs associated with administering an IA would contribute to overall statewide efficiency goals if approved.

Projected Outcomes

Workload Measure	CY	BY	BY+1	BY+2	BY+3	BY+4
Total Grant Invoices Processed	1400	1400	1500	1500	1600	1600

E. Implementation Plan

Implementation of the proposal would begin on July 1, 2026 or upon approval of the 2026-27 Budget. Coordination with CalHR, CDFW HR, rank and file employee union representation, Department of Finance and the State Controller's Office will be conducted as required.

F. Supplemental Information (If Applicable)

None.

BCP Fiscal Detail Sheet

(Dollars in Thousands)

BCP Title: Wildlife Conservation Board Accounting Positions Transfer

BR Name: 3600-116-BCP-2026-MR

Budget Request Summary

Personal Services

Personal Services	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Positions - Permanent	0.0	-7.0	-7.0	-7.0	-7.0	-7.0
Total Positions	**0.0**	**-7.0**	**-7.0**	**-7.0**	**-7.0**	**-7.0**
Earnings - Permanent	0	-623	-623	-623	-623	-623
Total Salaries and Wages	**$0**	**$-623**	**$-623**	**$-623**	**$-623**	**$-623**
Total Staff Benefits	0	-316	-316	-316	-316	-316
Total Personal Services	**$0**	**$-939**	**$-939**	**$-939**	**$-939**	**$-939**

Total Budget Request

Total Budget Request	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Total Budget Request	**$0**	**$-939**	**$-939**	**$-939**	**$-939**	**$-939**

Fund Summary

Fund Source

Fund Source	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
0995 - Reimbursements	0	-939	-939	-939	-939	-939
Total State Operations Expenditures	**$0**	**$-939**	**$-939**	**$-939**	**$-939**	**$-939**
Total All Funds	**$0**	**$-939**	**$-939**	**$-939**	**$-939**	**$-939**

Program Summary

Program Funding

Program Funding	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
2590 - Biodiversity Conservation Program	0	-939	-939	-939	-939	-939
Total All Programs	**$0**	**$-939**	**$-939**	**$-939**	**$-939**	**$-939**

BCP Fiscal Detail Sheet

(Dollars in Thousands)

BCP Title: Wildlife Conservation Board Accounting Positions Transfer

BR Name: 3640-064-BCP-2026-MR

Budget Request Summary

Personal Services

Personal Services	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Positions - Permanent	0.0	7.0	7.0	7.0	7.0	7.0
Total Positions	**0.0**	**7.0**	**7.0**	**7.0**	**7.0**	**7.0**

Fund Summary

Fund Source

Fund Source	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Total State Operations Expenditures	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Program Summary

Program Funding

Program Funding	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Total All Programs	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Personal Services Details

Positions

Positions	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
4546 - Accounting Officer (Spec)	0.0	2.0	2.0	2.0	2.0	2.0
4549 - Accounting Administrator I (Supvr)	0.0	1.0	1.0	1.0	1.0	1.0
4567 - Sr Accounting Officer (Spec)	0.0	1.0	1.0	1.0	1.0	1.0
4588 - Assoc Accounting Analyst	0.0	3.0	3.0	3.0	3.0	3.0
Total Positions	**0.0**	**7.0**	**7.0**	**7.0**	**7.0**	**7.0**

Salaries and Wages

Salaries and Wages	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
4546 - Accounting Officer (Spec)	0	232	232	232	232	232
4549 - Accounting Administrator I (Supvr)	0	157	157	157	157	157
4567 - Sr Accounting Officer (Spec)	0	133	133	133	133	133
4588 - Assoc Accounting Analyst	0	417	417	417	417	417
Total Salaries and Wages	**$0**	**$939**	**$939**	**$939**	**$939**	**$939**

Total Personal Services

Total Personal Services	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Total Personal Services	**$0**	**$939**	**$939**	**$939**	**$939**	**$939**