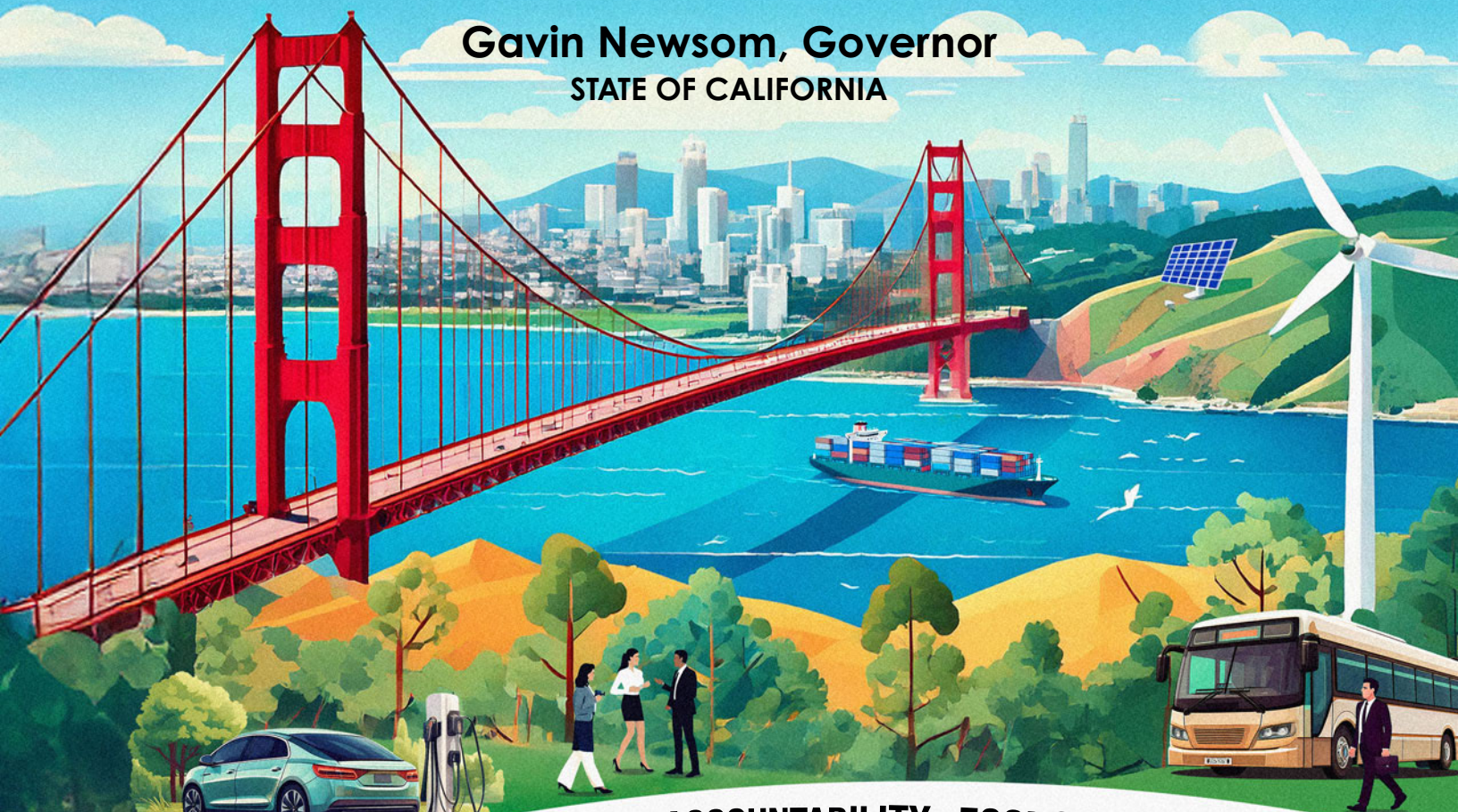


GOVERNOR'S BUDGET SUMMARY

2025-26

Gavin Newsom, Governor
STATE OF CALIFORNIA



AFFORDABILITY ACCOUNTABILITY ECONOMIC DEVELOPMENT



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GOVERNOR
Gavin Newsom

January 10, 2025

Dear Members of the California Legislature,

With foresight and fortitude, California has weathered extraordinary global and domestic turmoil over the past six years to produce balanced budgets that protect our most vulnerable citizens, strengthen opportunities for working people, and expand the state's ecosystem of innovation and creativity. We have worked together to bring stability to California despite the economic shock of the pandemic, a severe decline in the stock market, and delayed tax filings imposed by the IRS, all exacerbating swings in revenues and uncertainty that are a hallmark of California's volatile tax system. We have brought stability to the budget without imposing any broad-based tax increases, while paying down long-term debt, storing away budget reserves, and returning \$18 billion in tax refunds.

Current and past members of the Legislature should feel proud of the work we've done to use government resources wisely, save for the future, and protect the prosperity of ordinary Californians. But we cannot rest on this progress. The budget I present to you today builds on a framework that balanced the books over two years instead of just one—an unprecedented effort to address the budget shortfall we faced. This has provided us with a clear-eyed view of the near future and made our task easier this year. However, work remains to ensure California's finances remain in order in the years to come. In the months ahead, California is facing a new federal administration that has expressed unalloyed and uninformed hostility toward the state, threatening the funding of essential services for political stunts. Continued global instability and the prospect of another downturn in the financial markets, as well as additional pressure on state expenditures for health care and other programs, are warning signs to remain vigilant and prudent.

It's my mission in the remaining years to build on California's success and protect the economic foundation we've created. We have expanded and improved our education system, from adding transitional kindergarten to building an apprenticeship program for hundreds of thousands of new workers in good-paying jobs. We have built a healthier and cleaner California by nurturing a green economy that manufactures and invents EVs, hybrids, and new ways to power our state without burning carbon. We have slimmed down government, cut red tape, and transformed vital services such as the DMV, now praised for its efficiency and innovation. And we have worked with urgency to bring down costs for all Californians, including passing nearly four dozen CEQA reforms to build more housing, faster.

As with every year, this January budget reflects a point-in-time assessment of the state's finances and the priorities of my Administration. We will continue to assess the state's ongoing fiscal position and include appropriate adjustments in the May Revision. Our work is just beginning. I look forward to working with new and returning members of the Legislature on a final 2025-26 budget that assures California a strong economic future well into the 21st century.

With respect,

/s/ Gavin Newsom

Gavin Newsom

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INTRODUCTION

California begins 2025 in a stronger fiscal position than it has in recent years. The combination of extreme revenue volatility and an unprecedented federal tax filing delay contributed to significant budget shortfalls over the past two years. Last year, the Governor proposed a multi-year approach that closed not only the estimated shortfall for the 2024-25 fiscal year, but for the 2025-26 fiscal year as well. While passage of this budget framework represents significant progress, the state's current fiscal outlook underscores the need for continued vigilance to strengthen budget resiliency and fiscal stability even further.

As such, the state's ongoing commitments must continue to be examined over the coming months and necessary adjustments will be proposed at the May Revision, when a clearer view of state's finances emerges. Meanwhile, this Governor's Budget further supports vital initiatives that improve the lives of millions of Californians—in education and health care, as well as housing and homelessness—while enhancing economic development and supporting public safety. For example, through implementation of the Master Plan for Career Education, this Budget makes it easier for Californians to receive college credit for their real-world experience and creates more pathways to fulfilling careers in California. The Budget also reflects full implementation of universal transitional kindergarten, increased funding for universal school meals, and implementation grants will be fully disbursed in 2025-26 to support the community school model at more than 2,000 public schools. Also, since 2021, through California Jobs First, the state has leveraged federal and private funds, investing in 13 regions across the state to create quality jobs and bolster resilience to climate and global

challenges. And the Budget recognizes the importance of keeping Californians safe by maintaining an investment of approximately \$1.6 billion since 2022-23—including \$283.6 million in 2025-26—to support state and local public safety efforts.

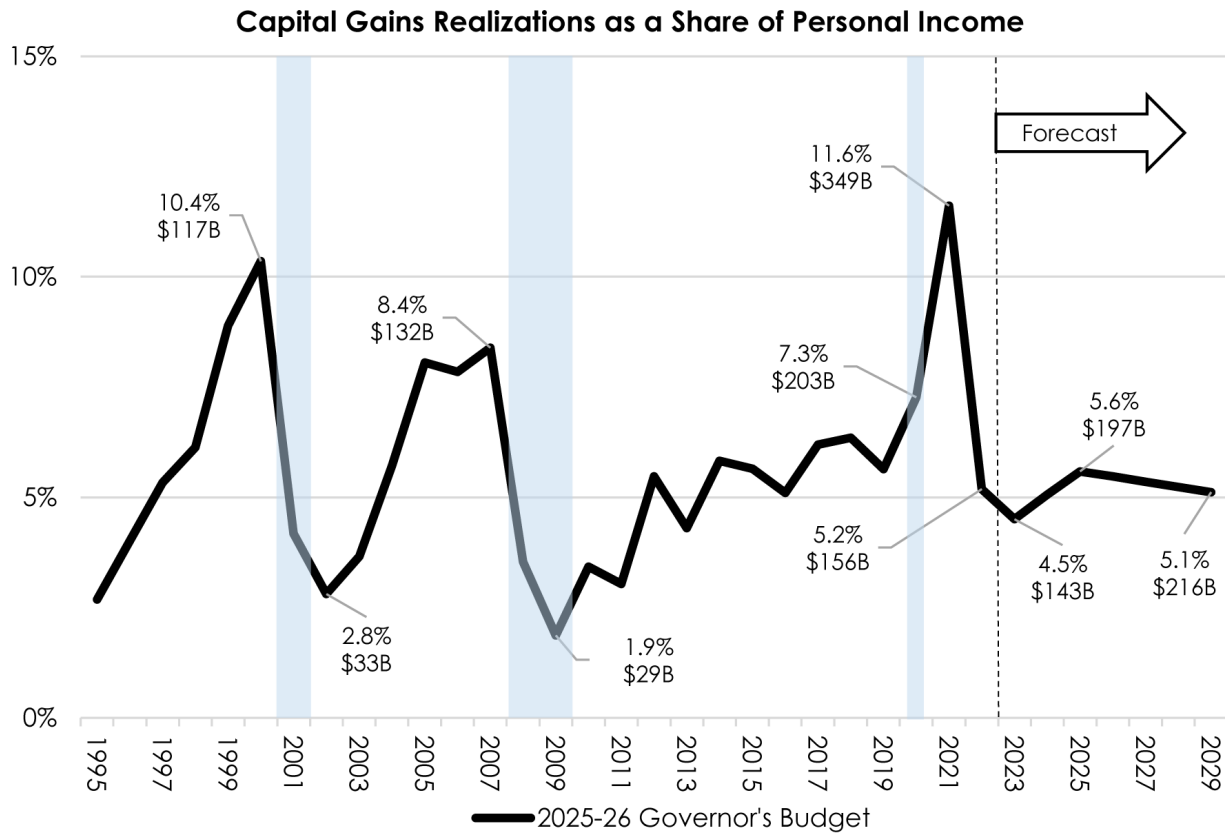
OUTLOOK AND RISKS

The economy has generally performed better than projected in the 2024 Budget Act, leading to an upgrade to the forecast in the near term and modest upward revisions in the long term. The stronger-than-anticipated performance of the economy, stock market, and cash receipts, combined with an improved economic outlook, have all contributed to the upgraded revenue forecast, with General Fund revenues before accounting for transfers and tax policy proposals projected to be higher by approximately \$16.5 billion in the three-year budget window.

California's budget is largely dependent on personal income tax, a volatile source of revenue that adds risk to the forecast. Capital gains realizations as a share of personal income reached a record high of 11.6 percent in 2021, exceeding 2007's pre-Recession peak of 8.4 percent and more than a full percentage point higher than 2000's previous record of 10.4 percent. As shown in the figure below, capital gains realizations reverted to 5.2 percent of personal income in 2022 following its 2021 peak and are forecast to decline to 4.5 percent in 2023. This represents a peak-to-trough decline of 59 percent from 2021 to 2023. The Budget projects capital gains realizations to reach 5.6 percent of personal income in 2025 before gradually moderating to 5 percent of personal income by 2030.

The amount of General Fund capital gains revenue can vary greatly over time and from year to year. For instance, capital gains contributed \$14.4 billion to the General Fund in 2019, increased significantly to \$36 billion in 2021—the highest amount ever—and are estimated to decrease to \$14 billion for 2023.

While the Budget forecast does not reflect a recession, it does recognize several risk factors that could negatively affect the economy and state revenues. These factors include stock market and asset price volatility and declines—particularly those affecting high-income earners—as well as geopolitical instability. And although the Budget is balanced and provides for significant reserves in the coming fiscal year, it anticipates shortfalls in subsequent fiscal years that are driven by expenditures exceeding revenues. The state has made progress in reducing these shortfalls; however, additional decisions may be necessary at the May Revision to maintain a balanced budget, not only in the coming year, but also on an ongoing basis.



Shaded bars indicate previous U.S. recessions.
 Source: California Department of Finance, 2025-26 Governor's Budget Forecast.

An additional risk in 2025 comes from stated policy changes by the incoming federal administration that could negatively impact California's economy—especially in the areas of international trade and immigration, as well as in health care. Immigration policies and tariffs of the scale and scope proposed would be highly inflationary and result in labor shortages and higher prices of internationally traded goods, which would subsequently constrain economic output. Higher inflation would in turn lead the Federal Reserve to engage in more restrictive monetary policy, further dampening economic and revenue growth. Potential federal actions create substantial fiscal uncertainty for California particularly given the federal-state funding relationship in major health care programs such as Medi-Cal and the health insurance exchange.

RESERVES

Since the passage of Proposition 2 in 2014, the state has built historic levels of reserves that have served as a buffer to volatility in the state's revenue structure. The Budget Stabilization Account (BSA), also known as the Rainy Day Fund, receives 1.5 percent of General Fund tax revenue as well as a portion of General Fund revenues derived from capital gains, recognizing that revenue from taxes on capital gains can substantially

compound revenue volatility. To provide for a balanced budget over two fiscal years, the 2024 Budget Act assumed withdrawals from the BSA of approximately \$5.1 billion in 2024-25 and \$7.1 billion in 2025-26. Spreading the allowable withdrawal for 2024-25 over two years enabled the state to take a more balanced approach to addressing last year's budget shortfall while prudently managing the use of the reserve. The Governor's Budget maintains the planned withdrawal of approximately \$7.1 billion from the BSA.

Accounting for withdrawals, the Budget reflects total reserve balances of approximately \$17 billion at the end of 2025-26. This includes \$10.9 billion in the BSA, \$4.5 billion in the Special Fund for Economic Uncertainties (SFEU), and \$1.5 billion in the Public School System Stabilization Account.

ADDRESSING REVENUE VOLATILITY AND INCREASING BUDGET RESILIENCY

As discussed, the current deposit requirements for the BSA were established in recognition of the volatility in capital gains revenue and to allow the state to set aside funds during stock market upswings to mitigate the impact of revenue declines during downturns. Since that time, however, the state has effectively been constrained in its ability to set even more revenue aside during upswings. This is because of the interaction between Proposition 2's cap on mandatory deposits of 10 percent of General Fund revenues and Proposition 4's (passed in 1979) State Appropriations Limit.

Under current law, a deposit into a state savings account is effectively counted as an expenditure and is therefore not exempt from the State Appropriations Limit. In recent years, strong growth in state revenues has outpaced the growth in the constitutional calculation that sets the appropriations limit. Unintentionally but effectively, this created a cap on how much the state could set aside in reserve accounts during the state's recent revenue surpluses. This impeded the state's ability to make additional deposits that would have created even greater budget resiliency by building the state's reserves to a level sufficient to address the revenue correction that the state experienced.

To remove the cap on deposits to the Rainy Day Fund and increase budget resiliency, the Budget proposes statutory changes to allow the state to save even more during economic upswings, enhancing the state's ability to protect vital programs and services during future downturns. Specifically, the Budget proposes to increase the mandatory deposit level in the BSA from the current 10 percent to 20 percent of General Fund revenues and exempt deposits into the BSA from the State Appropriations Limit.

The state has taken steps in recent budgets to manage the revenue swings since the COVID-19 Pandemic, including reductions, deferrals, and delays to important

programs. The experience of recent years has demonstrated the need for additional reforms to enable the state to smooth out its revenue by increasing reserves during fiscal upturns. This will better position the state to weather future revenue volatility and protect the essential programs and services upon which Californians rely.

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SUMMARY CHARTS

This section provides various statewide budget charts and tables.

**2025-26 Governor's Budget
General Fund Budget Summary**

(Dollars in Millions)

	2024-25	2025-26
Prior Year Balance	\$35,877	\$26,299
Revenues and Transfers	\$222,473	\$225,095
Total Resources Available	\$258,350	\$251,394
Non-Proposition 98 Expenditures	\$146,998	\$144,290
Proposition 98 Expenditures	\$85,053	\$84,602
Total Expenditures	\$232,051	\$228,892
Fund Balance	\$26,299	\$22,502
Reserve for Liquidation of Encumbrances	\$18,001	\$18,001
Special Fund for Economic Uncertainties	\$8,298	\$4,501
Public School System Stabilization Account	\$1,157	\$1,533
Safety Net Reserve	-	-
Budget Stabilization Account/Rainy Day Fund	\$18,045	\$10,945

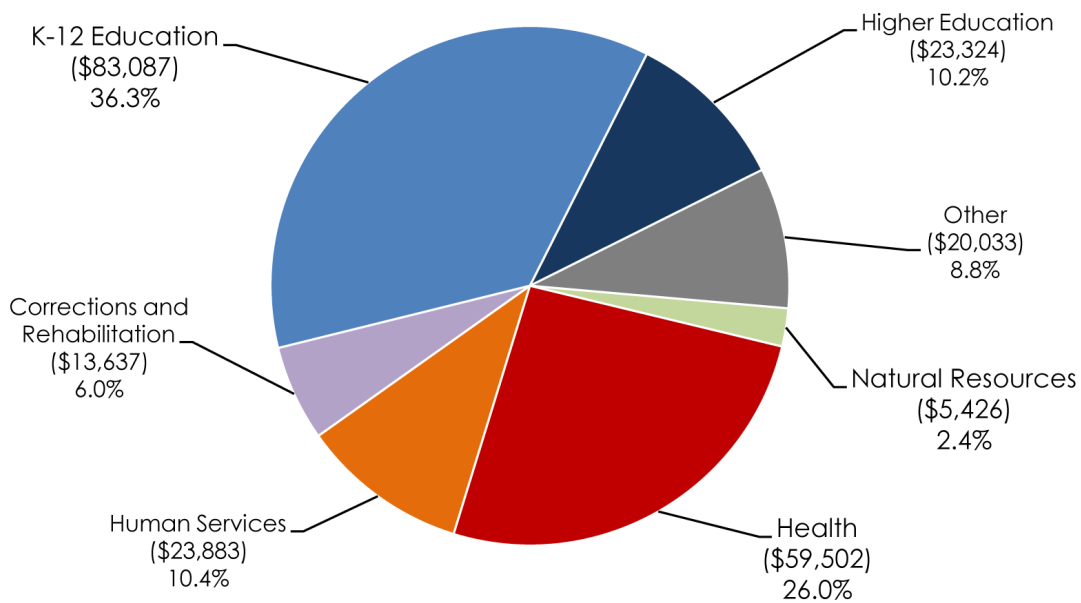
Note: Numbers may not add due to rounding.

General Fund Expenditures by Agency
(Dollars in Millions)

	2024-25	2025-26	Dollar Change from 2024-25
Legislative, Judicial, Executive	\$10,862	\$8,198	-\$2,664
Business, Consumer Services & Housing	3,951	517	-3,434
Transportation	721	754	33
Natural Resources	8,164	5,426	-2,738
Environmental Protection	594	137	-457
Health and Human Services	76,248	83,385	7,137
Corrections and Rehabilitation	14,044	13,637	-407
K-12 Education	84,135	83,087	-1,048
Higher Education	23,064	23,324	260
Labor and Workforce Development	1,121	963	-158
Government Operations	3,778	3,590	-188
General Government:			
Non-Agency Departments	2,413	1,303	-1,110
Tax Relief/Local Government	653	556	-97
Statewide Expenditures	2,303	4,016	1,713
Total	\$232,051	\$228,892	-\$3,159

Note: Numbers may not add due to rounding.

2025-26
General Fund Expenditures
(Dollars in Millions)

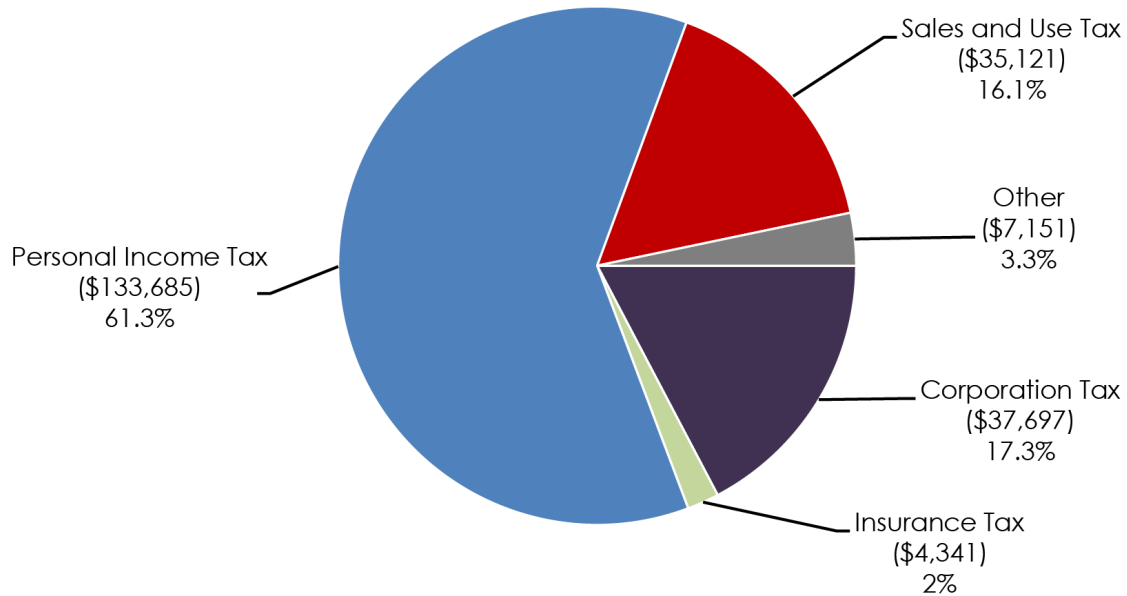


General Fund Revenue Sources
(Dollars in Millions)

	2024-25	2025-26	Change from 2024-25	
			Dollar Change	Percent Change
Personal Income Tax	\$121,106	\$133,685	\$12,579	10.4%
Sales and Use Tax	34,110	35,121	1,011	3.0%
Corporation Tax	43,199	37,697	-5,502	-12.7%
Insurance Tax	4,064	4,341	277	6.8%
Alcoholic Beverage Taxes and Fees	423	428	5	1.2%
Cigarette Tax	37	35	-2	-5.4%
Motor Vehicle Fees	46	46	0	0.0%
Other	14,631	6,642	-7,989	-54.6%
Subtotal	\$217,616	\$217,995	\$379	0.2%
Transfer from the Budget Stabilization Account/Rainy Day Fund	4,857	7,100	2,243	46.2%
Total	\$222,473	\$225,095	\$2,622	1.2%

Note: Numbers may not add due to rounding.

2025-26
General Fund Revenues and Transfers^{1/}
(Dollars in Millions)



^{1/}Excludes \$7.1 billion transfer in from the Rainy Day Fund.

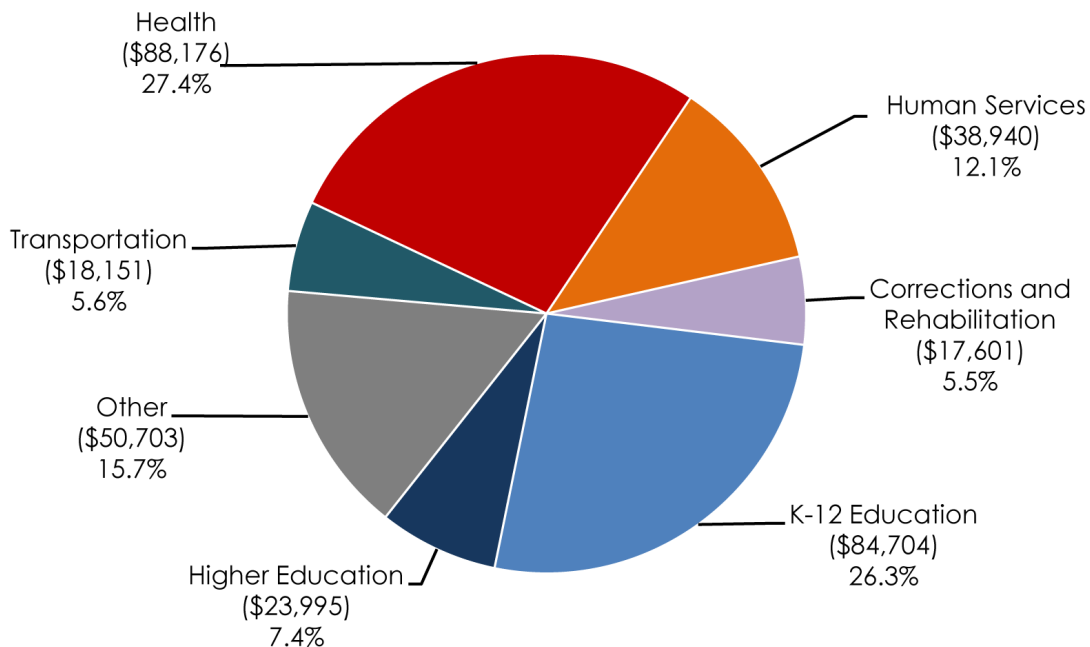
2025-26 Total State Expenditures by Agency

(Dollars in Millions)

	General Fund	Special Funds	Bond Funds	Totals
Legislative, Judicial, Executive	\$8,198	\$4,968	\$374	\$13,541
Business, Consumer Services & Housing	517	1,338	538	2,392
Transportation	754	17,299	97	18,151
Natural Resources	5,426	2,749	2,466	10,640
Environmental Protection	137	4,308	369	4,814
Health and Human Services	83,385	43,294	437	127,115
Corrections and Rehabilitation	13,637	3,964	-	17,601
K-12 Education	83,087	104	1,513	84,704
Higher Education	23,324	105	566	23,995
Labor and Workforce Development	963	1,157	-	2,119
Government Operations	3,590	175	12	3,778
General Government:				
Non-Agency Departments	1,303	2,069	171	3,543
Tax Relief/Local Government	556	3,634	-	4,191
Statewide Expenditures	4,016	1,670	1	5,686
Total	\$228,892	\$86,834	\$6,543	\$322,269

Note: Numbers may not add due to rounding.

**2025-26
Total State Expenditures
(Including Selected Bond Funds)**
(Dollars in Millions)



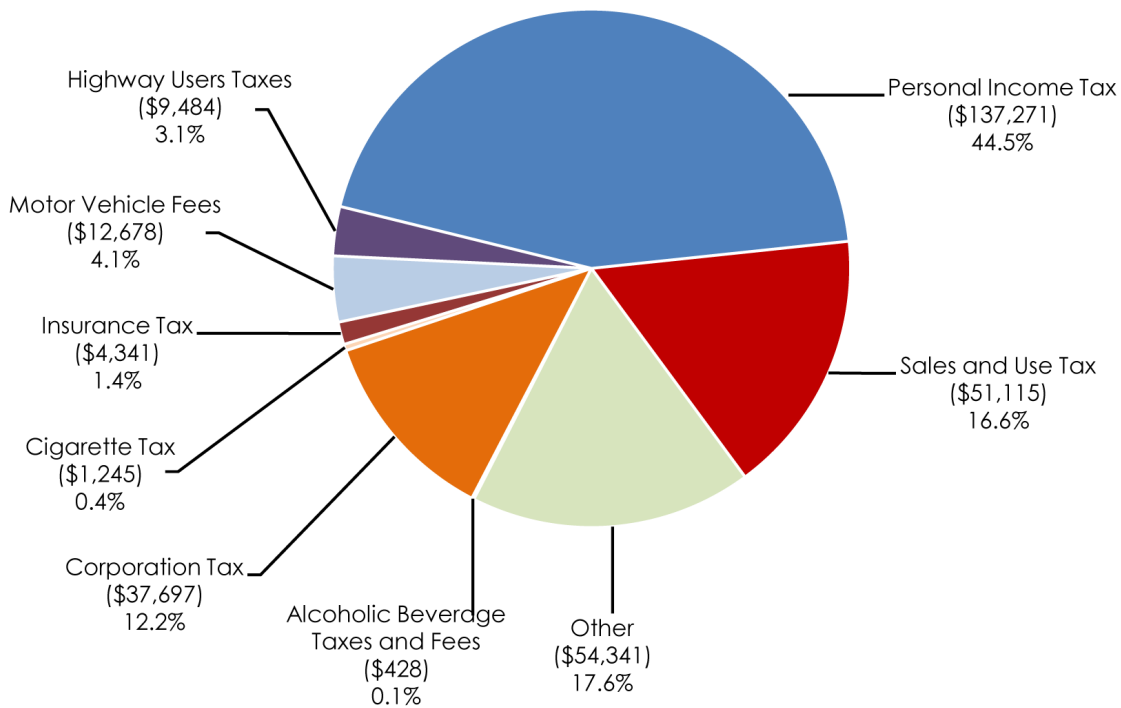
2025-26 Revenue Sources

(Dollars in Millions)

	General Fund	Special Funds	Total	Change From 2024-25
Personal Income Tax	\$133,685	\$3,586	\$137,271	\$12,933
Sales and Use Tax	35,121	15,994	51,115	1,403
Corporation Tax	37,697	-	37,697	-5,502
Highway Users Taxes	-	9,484	9,484	70
Insurance Tax	4,341	-	4,341	277
Alcoholic Beverage Taxes and Fees	428	-	428	5
Cigarette Tax	35	1,210	1,245	-42
Motor Vehicle Fees	46	12,632	12,678	351
Other	6,642	47,699	54,341	-3,597
Subtotal	\$217,995	\$90,605	\$308,600	\$5,898
Transfer to/from the Budget	7,100	-7,100	-	-
Stabilization Account/Rainy Day Fund				
Total	\$225,095	\$83,505	\$308,600	\$5,898

Note: Numbers may not add due to rounding.

**2025-26
Total Revenues and Transfers**
(Dollars in Millions)



TK-12 EDUCATION

California provides academic instruction and support services to nearly six million students in transitional kindergarten (TK) through grade twelve in more than 10,000 schools throughout the state. A system of 58 county offices of education, approximately 1,000 local school districts, and nearly 1,300 charter schools provide instruction in English, mathematics, history-social science, science, and other core competencies to provide students with the skills they will need upon graduation to enter the workforce and pursue higher education.

CALIFORNIA FOR ALL KIDS

The 2025-26 school year represents an important milestone for the California for All Kids plan—the Administration's TK-12 whole child framework is designed to close opportunity gaps by accelerating learning and holistically supporting student needs. The Governor's Budget achieves full implementation of universal transitional kindergarten and universal before, after, and summer school for TK-6th grade students—investments that are critical to improving access to instruction and increasing student engagement and supports.

Additionally, for the first time, the following key achievements are realized in the 2025-26 school year:

- California schools will serve nearly 1 billion meals through the universal school meals program.

- All kindergarten through second grade students will be screened for risk of reading difficulties, increasing early identification and support.
- Implementation grants to local educational agencies (LEAs) for the California Community Schools Partnership Program will be fully disbursed, supporting the community school model at more than 2,000 of the state's public schools. Community schools offer a unique model to more efficiently and effectively provide integrated educational, health, and mental health services to students with a wide range of needs.
- All educators will have access to the Literacy Roadmap, which will provide instructional planning guidance and strategies aligned with California's English Language Arts/English Language Development Framework, to improve literacy instruction throughout the state.
- Beginning January 1, 2025, all LEAs may apply to participate in the Children and Youth Behavioral Health Initiative Fee Schedule Program, which provides a new mechanism for reimbursement from Medi-Cal managed care plans, commercial health plans, and disability insurers for behavioral health services provided by schools and their community-based partners, to students under the age of 26.

Beyond transforming the state's model of public education, the Administration also protects core programs in the Budget, providing increased ongoing funding for the Local Control Funding Formula (LCFF), special education, and nutrition programs. By reaffirming the Administration's commitment to core programs and supports, the Budget maintains fiscal predictability for students, families, and LEAs.

PROPOSITION 98

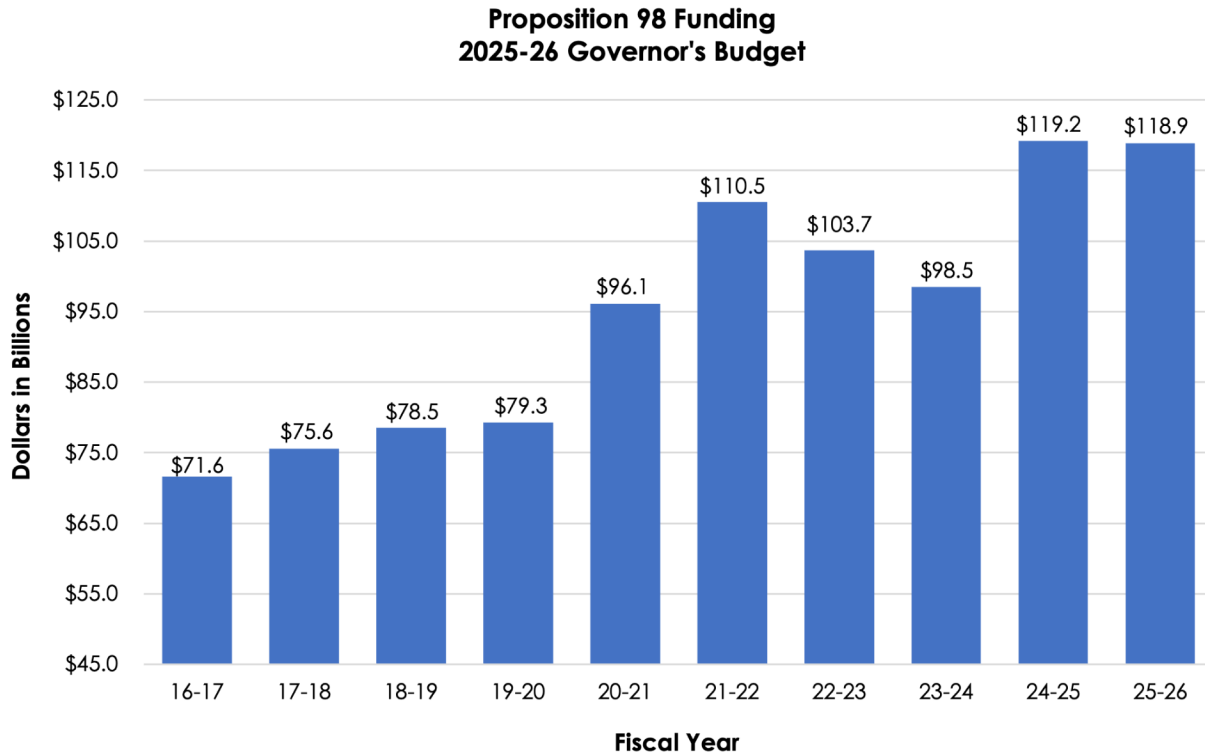
Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for TK-12 schools and community colleges (collectively referred to as TK-14 schools). The Guarantee, which went into effect in the 1988-89 fiscal year, determines state funding levels for schools according to multiple factors including the level of funding in 1986-87, General Fund revenues, per capita personal income, and school attendance. The LCFF is the primary mechanism for distributing these funds to support all students attending TK-12 public schools in California.

The revised estimates of General Fund revenues result in notable adjustments to the Proposition 98 Guarantee. The Guarantee for TK-12 schools and community colleges is calculated to be \$98.5 billion in 2023-24, \$119.2 billion in 2024-25, and \$118.9 billion

in 2025-26. These revised Proposition 98 levels represent an increase of approximately \$7.5 billion over the three-year period relative to the 2024 Budget Act. Due to the inherent risk in revenue projections, the Budget proposes to appropriate the Guarantee at \$117.6 billion, instead of the currently calculated level of \$119.2 billion in 2024-25. This is intended to mitigate the risk of potentially appropriating more resources to the Guarantee than are ultimately available in the final calculation for 2024-25. Potential adjustments will be evaluated at the May Revision and will not be final until the certification of the 2024-25 Guarantee level.

The Guarantee is in a Test 2 for 2023-24 (although suspended at \$98.5 billion) and continues to be in a Test 1 for 2024-25 and 2025-26. This means that the funding level of the Guarantee for 2024-25 and 2025-26 is equal to roughly 40 percent of General Fund revenues, plus local property tax revenues. Pursuant to the Proposition 98 formula, this percentage of General Fund revenues is not reduced to reflect enrollment adjustments, which further increases per pupil funding. The Proposition 98 minimum Guarantee is “rebenched” to reflect the continued implementation of universal transitional kindergarten. The resulting Test 1 percentage is then “rebenched” to increase the percentage of General Fund revenues due to the Guarantee, from 39.2 percent to 39.6 percent.

The Budget includes total funding of \$137.1 billion (\$83.3 billion General Fund and \$53.8 billion other funds) for all TK-12 education programs. TK-12 per-pupil funding totals \$18,918 Proposition 98 General Fund and \$24,764 per pupil when accounting for all funding sources.



PROPOSITION 98 RAINY DAY FUND

The 2024 Budget Act projected a total balance of \$1.1 billion in the Public School System Stabilization Account (PSSSA), or Proposition 98 Rainy Day Fund, reflecting a discretionary payment of the same amount into the fund in 2024-25. The Budget reflects a revised 2024-25 payment of roughly \$1.2 billion, which is a mandatory payment that replaces the discretionary payment, and an additional mandatory payment of \$376 million in 2025-26 into the PSSSA for a revised balance of \$1.5 billion at the end of 2025-26. There are no changes to the mandatory withdrawal of \$8.4 billion in 2023-24.

Under current law, there is a cap of 10 percent on school district reserves in fiscal years immediately succeeding those in which the balance in the PSSSA is equal to or greater than 3 percent of the total TK-12 share of the Proposition 98 Guarantee. The balance of \$1.2 billion in 2024-25 does not trigger school district reserve caps in 2025-26.

LOCAL CONTROL FUNDING FORMULA

The Budget includes an LCFF cost-of-living adjustment of 2.43 percent. When combined with population growth adjustments, this will result in an increase of roughly \$2.5 billion in discretionary funds for LEAs.

Budgetary deferrals of \$246.6 million for TK-12 education are fully repaid in 2025-26. However, to fully fund the LCFF and to maintain the level of past year principal apportionments, the Budget proposes using available reappropriation and reversion funding totaling \$25.9 million to support ongoing LCFF costs in 2023-24 and deferring LCFF funding totaling \$35.1 million from 2023-24 to 2024-25. This one-time deferral is fully repaid in 2024-25.

UNIVERSAL TRANSITIONAL KINDERGARTEN

In the 2024-25 school year, the Budget provides a total of \$1.5 billion ongoing Proposition 98 General Fund to support expanded eligibility for transitional kindergarten, shifting age eligibility from all children turning five years old between September 2 and April 2 to all children turning five between September 2 and June 2 (roughly 39,000 additional children). The Budget also provides an additional \$516.7 million ongoing Proposition 98 General Fund to support the third year of adding one additional certificated or classified staff person to every transitional kindergarten class.

Further, in the 2025-26 school year, the Budget provides a total of \$2.4 billion ongoing Proposition 98 General Fund (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten, so that all children who turn four years old by September 1 of the school year can enroll in transitional kindergarten (providing access to roughly 60,000 additional children). The Budget also provides an additional \$1.5 billion ongoing Proposition 98 General Fund to support further lowering the average student-to-adult ratio from 12:1 to 10:1 in every transitional kindergarten classroom.

BEFORE SCHOOL, AFTER SCHOOL, AND SUMMER SCHOOL

The Expanded Learning Opportunities Program is a multi-year investment plan to implement before, after, and summer school instruction and enrichment for students in grades TK-6, with a focus on LEAs with the highest concentrations of low-income students, English learners, and youth in foster care, otherwise known as unduplicated

pupils. At the release of the 2021 Budget Act, the state projected that full fiscal implementation of the program would take place in 2025-26.

The Budget proposes to move forward with the full implementation of the program by increasing the number of LEAs with TK-6th grade that offer universal access to students, from those with an unduplicated pupil percentage of 75 percent to those with 55 percent unduplicated students. The Budget includes \$435 million ongoing Proposition 98 General Fund to cover the cost of full implementation, increasing the total ongoing program funding to \$4.4 billion Proposition 98 General Fund. This funding includes ongoing support to LEAs with less than 55 percent unduplicated pupils to provide access to all unduplicated pupils.

MASTER PLAN FOR CAREER EDUCATION: TK-12 EDUCATION

As discussed in the Higher Education Chapter, in alignment with the Master Plan for Career Education, the Administration is engaged in cross-agency collaboration to strengthen planning and coordination across state and regional education and workforce initiatives, make it easier for Californians to receive college credit both in high school and in recognition of their real-world experience, and create more pathways to in-demand careers in California.

Building upon recent state investments in dual enrollment and college and career pathways, and to augment funds provided to LEAs for career technical education through the LCFF and other career technical education programs, the Budget proposes including dual enrollment and pathways programs as allowable expenditures for funds allocated through the \$1.8 billion Student Support and Discretionary Block Grant (see below). The Budget also includes an increase of \$3 million ongoing Proposition 98 General Fund to support the California College Guidance Initiative and the Cradle-to-Career Data System.

Additionally, to reduce the administrative burden for LEAs offering career technical education programs, the Budget proposes to direct the Department of Education to examine the feasibility of streamlining applications for TK-12 career technical education programs into a single consolidated application, rather than administering each program through a separate application process.

LITERACY INSTRUCTION

California's research-based English Language Arts/English Language Development (ELA/ELD) Framework is the state's foundational document to guide literacy instruction. It emphasizes foundational skills (print concepts/alphabetics, phonological/phonemic awareness, phonics and word recognition, and reading fluency), listening, speaking, writing, and comprehension, along with the vocabulary development and background knowledge needed to develop literacy for multilingual learners.

Over the past six years, the State has made many high-leverage investments in evidence-based literacy and professional learning to support the implementation of the ELA/ELD Framework. To provide LEAs with instructional materials that reflect current research; to support current and future educators to implement the ELA/ELD Framework, the state's Literacy Roadmap, and the state's English Learner Roadmap; and to support LEAs to provide evidence-based literacy instruction to diverse learners, the Budget proposes the following:

- \$500 million one-time Proposition 98 General Fund for TK-12 Literacy and Mathematics Coaches, which builds upon and expands the existing Literacy Coaches and Reading Specialists Grant Program and includes a new opportunity to support mathematics coaches in addition to literacy coaches. Using evidence-based practices, this program funds high-poverty schools to train and hire literacy and reading specialists, and now mathematics coaches, to support educators in developing their practices and to design interventions for students with the greatest need, including one-on-one and small group tutoring. This new funding would augment a total of \$500 million provided for Literacy Coaches in the 2022 and 2023 Budget Acts.
- \$40 million one-time Proposition 98 General Fund in 2025-26 to support necessary costs, including purchasing screening materials and training for educators, to administer literacy screenings. The 2023 Budget required LEAs to begin screening students in kindergarten through second grade for risk of reading difficulties, including dyslexia, by the 2025-26 school year. The 2024 Budget Act included \$25 million one-time Proposition 98 General Fund for this purpose.
- \$5 million Proposition 98 General Fund annually through the 2029-30 fiscal year to launch a Literacy Network within the Statewide System of Support to serve as a clearinghouse for state-developed literacy resources, elevate high performing districts and best practices, and provide support to select LEAs facing persistent performance challenges.

Additionally, the Budget directs the Instructional Quality Commission to initiate a follow-up adoption for ELA/ELD instructional materials. The Budget also includes \$300,000 one-time non-Proposition 98 General Fund in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources in personal finance pursuant to the requirements of Chapter 37, Statutes of 2024 (AB 2927).

Finally, \$1.8 billion for the Student Support and Discretionary Block Grant (see below) which can fund professional development for teachers on the ELA/ELD Framework and the Literacy Roadmap.

TEACHER PREPARATION AND PROFESSIONAL DEVELOPMENT

Preparing, training, and recruiting a diverse, expert workforce of administrative, credentialed, and classified staff to work in public TK-12 schools continues to be critical to the success of the entire system. But staffing shortages persist and make it imperative that barriers to teaching are removed for qualified teacher candidates, and that existing teachers are provided with the training they need to be successful. To this end, the Budget includes several proposals intended to support teachers and improve access to the educator pipeline. This includes \$150 million one-time Proposition 98 General Fund to provide financial assistance for teacher candidates through the new Teacher Recruitment Incentive Grant Program, and an additional \$100 million one-time Proposition 98 General Fund to extend the timeline of the existing National Board Certification Incentive Program to support National Board Certified teachers to teach and mentor other instructional staff in high poverty schools.

STUDENT SUPPORT AND PROFESSIONAL DEVELOPMENT DISCRETIONARY BLOCK GRANT

In addition to the 2.43-percent cost-of-living adjustment provided to the LCFF and many other TK-12 education programs, the Budget includes \$1.8 billion one-time Proposition 98 General Fund for a discretionary block grant. These funds will provide LEAs with additional fiscal support to address rising costs, as well as fund statewide priorities including: (1) professional development for teachers on the ELA/ELD Framework and the Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment expansion efforts consistent with the Master Plan for Career Education.

SCHOOL FACILITY PROGRAM

The recently approved Kindergarten through Grade 12 Schools and Local Community College Public Education Facilities Modernization, Repair, and Safety Bond Act of 2024 (Proposition 2) authorizes a total of \$8.5 billion in state General Obligation bonds for K-12 schools to be allocated through the School Facility Program, with programmatic changes that took place as of October 31, 2024. These funds are allocated across several key areas:

- \$4 billion for modernization projects,
- \$3.3 billion for new construction,
- \$600 million for charter schools, and
- \$600 million for career technical education projects.

Proposition 2 also supports the replacement of school buildings that are at least 75 years old and authorizes funding for school districts with specific needs, such as small school districts and those located in military installations. Additionally, the bond includes programmatic changes for energy-efficient components in new construction and modernization projects, as well as the construction or retrofit of transitional kindergarten classrooms.

Proposition 2 includes additional programmatic changes that emphasize health and safety components of school facilities. For example, the bond authorizes funding for testing and remediation of lead in water at school sites. Furthermore, it allows the State Allocation Board to provide assistance for purposes of procuring interim housing for school districts and county offices of education impacted by a natural disaster for which the Governor has declared a state of emergency.

OTHER TK-12 RELATED ISSUES

SIGNIFICANT BUDGET ADJUSTMENTS

- **Learning Recovery Emergency Block Grant**—\$378.6 million one-time Proposition 98 General Fund to support the Learning Recovery Emergency Block Grant. This block grant supports LEAs in establishing learning recovery initiatives through the 2027-28 school year.

- **Cost-of-Living Adjustments**—\$204 million ongoing Proposition 98 General Fund to reflect a 2.43-percent cost-of-living adjustment for specified categorical programs and the LCFF Equity Multiplier. The specified categorical programs include Special Education, Child Nutrition, State Preschool, Youth in Foster Care, Mandates Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.
- **Kitchen Infrastructure and Training**—\$150 million one-time Proposition 98 General Fund for specialized kitchen equipment, infrastructure, and training to support schools in providing more freshly prepared meals made with locally grown ingredients.
- **Local Property Tax Adjustments**—\$125 million in additional Proposition 98 General Fund for school districts and county offices of education in 2024-25, and a decrease of \$1.5 billion ongoing Proposition 98 General Fund for school districts and county offices of education in 2025-26, resulting from increased offsetting property taxes.
- **Nutrition**—\$106.3 million in additional ongoing Proposition 98 General Fund to fully fund the universal school meals program in 2025-26.
- **County Offices of Education**—\$12.2 million ongoing Proposition 98 General Fund to reflect ADA changes applicable to the county office of education LCFF, and a 2.43-percent cost-of-living adjustment.
- **English Language Proficiency Screener for Transitional Kindergarten Students**—\$10 million one-time Proposition 98 General Fund for the statewide use of English language proficiency screeners to support multilingual learnings in transitional kindergarten.
- **TK-12 High Speed Network**—\$3.5 million in additional ongoing Proposition 98 General Fund to support the K-12 High Speed Network program.
- **Individualized Education Program (IEP) Template and Translation Digitization**—\$2 million one-time Proposition 98 General Fund to support the digitization of the IEP template and translate the template into multiple languages.
- **Homeless Education Technical Assistance Centers**—\$1.5 million in additional ongoing Proposition 98 General Fund to maintain support for Homeless Education Technical Assistance Centers that were first established through the American Rescue Plan Act's Homeless Children and Youth Program. This funding would continue the momentum in increasing homeless youth identification, which is essential to providing the necessary support to improve outcomes.

- **Curriculum Framework, Standards, and Instructional Materials Process**—\$1 million one-time Proposition 98 General Fund to evaluate the state's process for developing and adopting standards, curriculum frameworks, and instructional materials and make recommendations to streamline and improve the process.

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HIGHER EDUCATION

The Governor's Budget reflects the fourth year of the multi-year compacts with the University of California (UC) and the California State University (CSU), and of a multi-year roadmap with the California Community Colleges (CCCs), that focus on shared priorities benefitting students. The Administration remains committed to the shared goals of increasing access to the UC and CSU, improving student success while advancing equity, increasing the affordability of higher education, increasing intersegmental collaboration, and supporting workforce preparedness and high-demand career pipelines.

The Budget proposes total funding of \$45.1 billion (\$28.5 billion General Fund and local property tax and \$16.6 billion other funds) for the three higher education segments and the California Student Aid Commission. The figure on Higher Education Expenditures displays additional detail about funding for higher education.

Higher Education Expenditures
(Dollars in Millions)

	2023-24	2024-25	2025-26	Change from 2024-25	
				Dollars	Percent
University of California					
Ongoing General Fund	4,717.3	4,984.6	4,984.6	\$0.0	0.0%
One-Time General Fund	143.0	4.0	-	-\$4.0	
Total Funds ^{1/ 4/}	\$10,602.9	\$10,947.4	\$11,162.5	\$215.1	1.9%
California State University					
Ongoing General Fund	5,391.2	5,600.7	5,642.7	\$42.0	0.7%
One-Time General Fund	35.5	5.0	0.3	-\$4.7	
Total Funds ^{1/ 4/}	\$8,807.8	\$9,158.5	\$9,359.8	\$201.3	2.2%
California Community Colleges					
General Fund & Property Taxes ^{4/}	12,303.4	13,938.0	14,789.1	\$851.1	6.1%
Total Funds ^{3/}	\$21,336.2	\$21,524.3	\$21,160.6	-\$363.7	-1.7%
California Student Aid Commission					
General Fund ^{2/ 4/}	2,875.5	3,135.3	2,802.3	-\$333.0	-10.6%
Total Funds	\$3,304.0	\$3,557.3	\$3,222.7	-\$334.6	-9.4%
General Fund	\$24,829.8	\$27,660.3	\$28,393.9	\$733.7	2.7%
Total Funds	\$44,050.9	\$45,187.5	\$44,905.5	-\$282.0	-0.6%

^{1/} These totals include tuition and fee revenues and other funds the universities report as discretionary.

^{2/} General Fund expenditures for the Cal Grant program are offset by reimbursements, including approximately \$400 million in federal Temporary Assistance for Needy Families (TANF) funds received through an agreement with the Department of Social Services.

^{3/} Withdrawals from the Public School System Stabilization Account are reflected in this row.

^{4/} Savings resulting from Section 4.05 and/or Section 4.12 of the 2024 Budget Act are currently recorded as an unallocated statewide set-aside. As a result, this General Fund expenditure amount may reflect overstated expenditures.

Additionally, the Budget includes more than \$100 million in new investments across state agencies to work towards implementation of key priorities contained in the new Master Plan for Career Education.

MASTER PLAN FOR CAREER EDUCATION

In August 2023, the Governor called for a new Master Plan for Career Education through the Freedom to Succeed Executive Order. The Governor urged state agencies and institutions of higher education to increase equitable access to well-paid jobs by creating and strengthening education and training pathways that are responsive to the emerging needs of the economy and specific to labor sectors, geographic regions, and individuals' existing and needed skills and experience. These pathways must be

designed so all Californians—whether young people just starting their first job searches or experienced workers seeking new careers—can find opportunities for high-paying and fulfilling career paths, both those that do and do not require college degrees. By building these talent pipelines, the state can spur economic growth in strategic sectors such as education, health care, and climate.

The purposes of the Master Plan are to align state education and workforce development programs with the needs of the future economy, better coordinate and streamline those programs regionally and across state agencies, and ensure that the state's students and adult learners have affordable access to needed educational and career development opportunities over the course of their working lives.

The following new investments are proposed to implement key provisions of the Plan, with additional phases of implementation to be considered in future fiscal years:

- \$100 million one-time Proposition 98 General Fund for the CCCs to expand Credit for Prior Learning and begin building the infrastructure for the state's first "Career Passport." The Career Passport system will allow students to create formal documentation of their marketable skills and abilities developed through work, classes, apprenticeships, internships, or other experiences both inside and outside the classroom, with the intent of scaling the system in future years to be applicable at both the secondary and higher education levels. Additionally, the Career Passport Initiative will provide students with a state-validated transcript for skills earned from educational or work experience, which can be used as a recruitment tool for employment as well as ongoing education (see description in the California Community Colleges section for more details).
- \$5 million ongoing General Fund for the Government Operations Agency to establish a state planning and coordinating body for TK-12 education, higher education, and state economic and labor agencies, to improve forecasting of needed skills and coordination of resources and initiatives across state government in alignment with recommendations from the Master Plan for Career Education. See the General Government and Statewide Issues Chapter for more details.
- \$4 million one-time General Fund to support regional coordination for career education and training. See the Labor and Workforce Development Chapter for more details.

Additionally, the Budget proposes to streamline applications for TK-12 career technical education categorical programs into a single consolidated application and include

dual enrollment and pathways programs as allowable uses for funds allocated through the \$1.8 billion Student Support and Discretionary Block Grant. See the TK-12 Education Chapter for more details.

UNIVERSITY OF CALIFORNIA

The University of California (UC) offers formal undergraduate and graduate education, is the public segment authorized to independently award doctoral degrees and is designated as the state's primary academic agency for research. Its ten campuses enroll nearly 294,000 students and the UC extension centers register an additional 500,000 participants in continuing education programs. In 2023-24, the UC awarded more than 85,000 degrees, including over 62,000 undergraduate degrees.

In alignment with the 2024 Budget Act, the Budget maintains the planned deferral of the 2025-26 Compact investment of \$240.8 million, representing a five-percent base increase in the fourth year of the Compact, to 2027-28. The Budget also maintains the planned 2025-26 deferral of \$31 million to offset revenue reductions associated with the replacement of 902 nonresident undergraduate students enrolled at three campuses with an equivalent number of California resident undergraduate students, from 2025-26 to 2027-28.

The UC may use interim financing structures or other internal borrowing to support UC spending. The Administration continues to be committed to the Compact with the UC and expects the segment to continue its efforts to meet the Compact goals. This approach will enable the UC to continue its efforts to meet the Compact goals to expand student access, equity, and affordability, and to create pathways to high-demand career opportunities. The Administration will continue to monitor the UC's actions toward meeting the Compact goals.

Finally, the Budget maintains efficiency reductions included in the 2024 Budget Act intended to address ongoing statewide General Fund budget pressures. As a result, and as indicated in the 2024 Budget Act, the UC should continue planning for a reduction of 7.95 percent in ongoing General Fund support, approximately \$396.6 million, beginning in the 2025-26 fiscal year.

CALIFORNIA STATE UNIVERSITY

The California State University (CSU) provides undergraduate and graduate instruction generally up to the master's degree. Its 23 campuses enroll more than 454,000 students. In 2023-24, the CSU awarded approximately 125,000 degrees. The CSU also provides opportunities for residents to enroll in professional and continuing education programs. The CSU strives to further fulfill its mission through the Graduation Initiative 2025, which aims to increase four-year graduation rates, increase two-year transfer graduation rates, and eliminate equity gaps. The CSU provides four-year education in some of the most underserved regions of the state, including the Far North, the Central Valley, and the Inland Empire.

The Administration maintains its commitment to the multi-year Compact Agreement, and the CSU will receive \$252.3 million ongoing General Fund, representing a five-percent base increase in the fourth year of the Compact, though the 2025-26 amount is deferred to 2027-28. The Administration will continue to monitor the CSU's actions toward meeting the Compact goals.

Additionally, the Budget maintains statewide efficiency reductions included in the 2024 Budget Act intended to address ongoing statewide General Fund budget pressures. As a result, and as indicated in the 2024 Budget Act, the CSU should continue planning for a reduction of 7.95 percent in ongoing General Fund support, approximately \$375.2 million, beginning in the 2025-26 fiscal year.

SIGNIFICANT ONGOING BUDGET ADJUSTMENTS

- **Capital Fellows Salary Increase**—\$1.3 million ongoing General Fund to support a salary increase from \$3,253 per month to \$4,888 per month for the Capital Fellows, who are employed through the CSU's Center for California Studies.
- **Drug Testing Devices at Campuses**—\$345,000 ongoing General Fund to support the costs of recently chaptered legislation that requires the CSU to provide drug test devices, defined as test strips, stickers, straws, and other devices designed to detect the presence of controlled substances in a drink, at no cost to students at every on-campus health center.

CALIFORNIA COMMUNITY COLLEGES

The California Community Colleges (CCCs) are the largest system of higher education in the country, serving roughly one out of every four of the nation's community college students, or approximately 2.1 million students. The CCCs provide basic skills, vocational, and undergraduate transfer education with 73 districts, 116 campuses, and 78 educational centers. In 2023-24, the CCCs awarded over 139,000 certificates and 199,000 degrees and transferred over 97,000 students to four-year institutions.

The Budget reflects a continued focus on the CCC multi-year roadmap, which prioritizes equity, student success, and enhancing the system's ability to prepare students for California's future.

SIGNIFICANT BUDGET ADJUSTMENTS

- **CCC Apportionments**—\$230.4 million ongoing Proposition 98 General Fund to provide a 2.43-percent cost-of-living adjustment (COLA) for Student Centered Funding Formula apportionments and \$30.4 million ongoing Proposition 98 General Fund for 0.5 percent enrollment growth.
- **Statewide Technology Transformation**—\$168 million one-time Proposition 98 General Fund for the completion of the Statewide Technology Transformation project. This project will standardize and streamline data collection across the system and achieve both efficiencies and benefits for the system as a whole. Some of the goals of this project include automation of credit transfers between institutions, enhancing data security, cost savings relating to operational efficiencies, and the adoption of a cloud-based common enterprise system that will unite college staff across the system.
- **Systemwide Common Data Platform**—\$162.5 million Proposition 98 General Fund, \$29 million of which is ongoing, for scaling of a common cloud data platform across the community college system. This data platform will accomplish several goals for the system that will provide direct benefits to student supports. Features such as integration of the Program Pathways Mapper AI, eTranscript California, the Mapping Articulated Pathways platform, and CSU Transfer Planner are some of the key ways that this investment will support the Career Education Master Plan.
- **Expanded Credit for Prior Learning Policies and Career Passport**—As mentioned above, \$100 million one-time Proposition 98 General Fund, \$7 million of which is ongoing, to build upon existing credit for prior learning policies. The investment will

be used to develop and beta-test an outcomes-based funding model that will support community college districts in the integration of credit for prior learning into the enrollment process, offering students the opportunity to receive course credit for past experiences such as military service. A key component of this proposal will be the development of a Career Passport—which is a resource that will provide students with formalized documentation of their skills and experience as they enter the workforce.

- **Community College Facilities**—\$51.5 million one-time Proposition 2 bond funds allocated for critical infrastructure, facility modernization, and enrollment growth projects for 28 community college facilities.
- **Expansion of Rising Scholars Network**—\$30 million ongoing Proposition 98 General Fund to expand the Rising Scholars Network, which provides college educational opportunities to students who have been impacted by the criminal justice system, with the goal of serving more students through the program.
- **CCC Categorical Program COLA**—\$16.0 million ongoing Proposition 98 General Fund to provide a 2.43-percent COLA for select categorical programs and the Adult Education Program.

CALIFORNIA STUDENT AID COMMISSION

The Budget reflects a total financial aid expenditure of \$3.1 billion in 2025-26, which is expected to reach over 750,000 higher education students in the state. Of this total, \$2.6 billion will be allocated to support Cal Grant. Cal Grant is the state's largest financial aid program and is administered by the California Student Aid Commission. This entitlement program provides financial aid awards to approximately 417,000 students who meet specified eligibility criteria and who attend one of the state's qualifying public, independent, or private institutions.

Students who demonstrate financial need, but do not meet all the criteria for entitlement awards, may qualify for one of 16,000 proposed competitive Cal Grant awards. The majority of these awards cover the cost of tuition and fees and provide a stipend to cover some living expenses, such as housing, food, and transportation.

The Budget provides \$527.2 million for the Middle Class Scholarship, which is the state's second-largest scholarship program. In 2025-26, approximately 327,000 students are expected to receive a Middle Class Scholarship award.

The Budget also includes \$50 million one-time General Fund to support the Golden State Teacher Grant Program. The 2021 Budget Act allocated \$500 million to the Golden State Teacher Grant Program to be available over a five-year period to support students enrolled in teacher preparation programs who commit to working in a high-need school site after program completion. The initial allocation has been almost fully expended; the new funds proposed in the Budget would provide grants to applicants in the 2025-26 fiscal year.

COLLEGE OF THE LAW, SAN FRANCISCO

College of the Law, San Francisco is affiliated with the UC system but is governed by its own Board of Directors. Located in San Francisco, it primarily serves students seeking a Juris Doctor degree but also offers programs leading to Master of Laws; Master of Studies in Law; and Master of Science, Health Policy and Law degrees. In 2023-24, College of the Law, San Francisco enrolled 1,166 full-time equivalent students. Of these, 1,107 were Juris Doctor students.

The Budget maintains statewide efficiency reductions included in the 2024 Budget Act intended to address ongoing statewide General Fund budget pressures. As a result, and as indicated in the 2024 Budget Act, the College of Law, San Francisco should continue planning for a reduction of 7.95 percent in ongoing General Fund support, approximately \$1.8 million, beginning in the 2025-26 fiscal year.

SIGNIFICANT BUDGET ADJUSTMENTS

- **McAllister Tower Second Phase**—\$10.1 million ongoing General Fund to support the debt service associated with the second phase of the McAllister Tower renovation.
- **Base Growth**—\$2.4 million ongoing General Fund to support operating costs. This represents a 3-percent increase base augmentation.

CALIFORNIA STATE LIBRARY

The California State Library serves as the central reference and research library for the Governor and the Legislature. The Library collects, preserves, generates, and disseminates information, and provides critical assistance to libraries across the state. The Library administers programs funded by state and federal funds to support local and public library programs.

SIGNIFICANT BUDGET ADJUSTMENT

- **Information Technology Enterprise Security**—\$332,000 one-time General Fund in the 2025-26 fiscal year and \$282,000 ongoing thereafter to support the State Library's cybersecurity infrastructure. These funds would replace outdated hardware and purchase renewable cloud-based security subscription services.

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CLIMATE CHANGE AND ENVIRONMENT

Over the past decade, Californians have experienced the destructive impact of climate change, including devastating wildfires, record-breaking heat, historic drought, hazardous flooding, and damaging sea level rise and coastal erosion. The state continues to confront this challenge with scale and urgency by reducing carbon pollution, building clean energy, protecting vulnerable communities from climate impacts, and building resilience to future climate risks. Since 2021, California has invested tens of billions in infrastructure and on-the-ground action that is protecting residents from climate change and building an affordable and prosperous future for all Californians.

The Governor's Budget proposes \$2.7 billion for the first year of a multi-year expenditure plan to implement the \$10 billion Climate Bond (Proposition 4) authorized by voters in November. This plan will accelerate projects and programs that build water and wildfire resilience, with up to two-thirds of these investments delivering on California's nature-based solution climate targets, increasing the health of natural systems and their ability to absorb more carbon than they release.

CLIMATE BOND

The Budget allocates Climate Bond resources to maintain momentum and build on California's climate progress. These investments are strategic and focused to deliver projects that help to meet the state's key climate targets and strategies.

Implementation will be carried out in a transparent way to maximize impact and support historically underinvested communities.

Climate Bond Expenditure Plan
(\$ in Millions)

Investment Category	Bond Allocation	Proposed 2025-26	Out-Years	Pending Allocation
Safe Drinking Water, Drought, Flood & Water Resilience	\$3,800	\$1,074	\$2,716	\$10
Wildfire & Forest Resilience	\$1,500	\$325	\$1,086	\$89
Coastal Resilience	\$1,200	\$173	\$1,027	\$0
Extreme Heat Mitigation	\$450	\$102	\$348	\$0
Biodiversity & Nature-Based Solutions	\$1,200	\$286	\$813	\$101
Climate Smart Agriculture	\$300	\$134	\$106	\$60
Outdoor Access	\$700	\$286	\$183	\$231
Clean Air & Energy	\$850	\$275	\$252	\$323
Total	\$10,000	\$2,655	\$6,531	\$814

Allocations for some bond programs and projects have not yet been scheduled to a specific fiscal year, and the Administration will engage with the Legislature on the expenditure plan for these allocations as part of the annual budget process.

SAFE DRINKING WATER, DROUGHT, FLOOD, AND WATER RESILIENCE

California's climate is warming and becoming more variable and extreme, which reduces annual mountain snowpack, intensifies drought, and drives shorter, more intense wet seasons that worsen flooding. Existing challenges like depleted groundwater basins and aging infrastructure are compounded by climate change. The proposed investments will protect communities and allow California to continue to adaptively respond to unprecedented weather whiplash.

The Budget proposes the following water-related infrastructure investments from the Climate Bond in 2025-26:

- **Dam Safety and Climate Resilience**—\$231.5 million to the Dam Safety and Climate Resilience Local Assistance Program for competitive grants for projects that support dam safety and reservoir operations, such as funding for repairs, rehabilitation, and enhancements.

- **Water Quality and Safe Drinking Water and Tribal Water Infrastructure**—\$183.2 million for grants and loans that improve water quality and help provide clean, safe, reliable drinking water, such as water quality monitoring and remediation of perfluoroalkyl and polyfluoroalkyl substances, implementation of countywide drought and water shortage contingency plans, prevention and treatment of contaminated groundwater, consolidation or extension of water or wastewater systems, and \$11.1 million dedicated to tribal water infrastructure projects.
- **Flood Management Projects**—\$173.1 million for flood control projects to evaluate, repair, rehabilitate, reconstruct, expand, or replace levees, weirs, bypasses, and facilities of the State Plan of Flood Control, as well as funding for the Flood Control Subventions Program.
- **Water Reuse and Recycling**—\$153.4 million for water reuse and recycling projects that support treatment, storage, conveyance, or distribution facilities for potable and nonpotable use, dedicated infrastructure to serve retrofit projects, and multi-benefit projects that allow use of recycled water.
- **Salton Sea Management Program**—\$148.2 million to implement the Salton Sea Management Program 10-year Plan and deliver projects that reduce dust emissions—benefitting air quality and public health—and restore environmental habitat.

In addition to these investments, the Budget proposes \$173.5 million to improve water storage, replenish groundwater, improve conditions in streams and rivers, and complete various water resilience projects and programs.

Recognizing the importance of expanding the state's capacity to operate, maintain, and manage new dust suppression and habitat projects at the Salton Sea, Chapter 771, Statutes of 2024 (SB 583) established the Salton Sea Conservancy. The Climate Bond advances implementation of this new conservancy by providing funds for its creation. To allow additional time for stakeholder and community input and organizational processes, the Administration's proposal to establish the Salton Sea Conservancy will be submitted in the spring.

WILDFIRE AND FOREST RESILIENCE

The ongoing impacts of climate change in California and the consequences of a century-old legacy of fire suppression continue to create catastrophic wildfire risks that threaten communities, landscapes, and their ecosystems across the state. Historic

investments since 2021 have supported over 2,000 wildfire resilience and forest health projects that are completed or underway, including fuel breaks around communities, prescribed fire projects, and landscape-scale forest health projects. These projects are demonstrating effective methods to protect communities, keep wildfires from growing larger and more dangerous, and aid firefighters in combating wildfires.

The Budget builds on this work with investments from the Climate Bond in 2025-26 for the following wildfire and forest resilience efforts:

- **Forest Health Program**—\$82.2 million for projects that improve forest health by significantly reducing fuels, reintroducing beneficial fire, restoring degraded areas, and conserving threatened forests.
- **Regional Projects**—\$79.5 million for block grants to support landscape-scale, multi-benefit projects developed by forest collaboratives in high-risk regions.
- **Local Fire Prevention Grants**—\$59.1 million for the Wildfire Prevention Grants Program to support local projects in and near fire-threatened communities, including fuels reduction, wildfire prevention planning, and wildfire prevention education with an emphasis on improving public health and safety.
- **Resilient State-Owned Lands**—\$33.4 million to help restore health and resilience to 3.8 million acres of state-owned lands vulnerable to destructive wildfires, including expansion of beneficial fire.
- **State Conservancies–Watershed Improvement and Wildfire Resilience**—\$22.4 million for various conservancies within the Natural Resources Agency for watershed improvement, forest health, biomass utilization, chaparral and forest restoration, and workforce development.
- **Wildfire Mitigation**—\$9.1 million for the Wildfire Mitigation Program, administered by the Office of Emergency Services and the Department of Forestry and Fire Protection, which offers financial assistance to vulnerable populations in wildfire-prone areas throughout the state for cost-effective structure hardening and retrofitting to create fire-resistant homes, as well as defensible space and vegetation management activities.

In addition to these investments, the Budget proposes \$39.3 million for various wildfire and forest resilience projects and programs, including defensible space, home hardening, reforestation, and wood utilization.

COASTAL RESILIENCE

Climate change continues to impact California's coast, generating sea level rise, storm surge and flooding, coastal erosion, and habitat loss. These impacts threaten public health and safety, critical infrastructure, communities and homes, tribal cultural resources, public access, and the health of ecosystems.

The Budget proposes the following investments from the Climate Bond in 2025-26 to help protect coastal communities against these impacts, safeguard local economies, conserve and restore biodiversity and natural areas, elevate tribal knowledge, and improve public access to the coast:

- **Coastal Resilience**—\$30.8 million for projects to protect coastal lands, public access facilities, and habitats, as well as an additional \$20 million for projects that address sea level rise, flood management, and wetland restoration, consistent with the San Francisco Bay Restoration Authority Act or the San Francisco Bay Area Conservancy Program.
- **Sea Level Rise Mitigation and Adaptation**—\$20.3 million for planning and implementation of projects that help communities prepare for impacts of sea level rise and coastal flooding, and \$7.5 million for grants to increase resilience of coastal ecosystems and protect marine wildlife.
- **Dam Removal and Related Infrastructure**—\$8.5 million for removal of obsolete dams and modifications to related infrastructure to increase habitat connectivity, build climate resilience for culturally and economically important fisheries and improve coastal sediment supply for beaches and shorelines.

In addition to these investments, the Budget proposes \$85.9 million for various coastal resilience and sea level rise adaptation projects, such as upgraded fish hatcheries for Central Valley Chinook Salmon.

EXTREME HEAT MITIGATION

Climate change intensifies heat waves across the state, threatening public health and safety, economic stability, food and water security, critical infrastructure, and the resilience of natural systems. In the last two years, California experienced temperatures that shattered previous records, and the best available science projects this trend will continue.

The Budget proposes the following investments from the Climate Bond in 2025-26 to build resilience to extreme heat across California, with a focus on those most vulnerable to its impacts:

- **Urban Greening Program**—\$46.8 million for greening communities through the creation and expansion of green streets, parks, and schoolyards.
- **Fairground Updates**—\$37.6 million to modify or upgrade fairgrounds to enhance communities' emergency preparedness capabilities, particularly in response to climate change.
- **Extreme Heat and Community Resilience Program**—\$16.1 million to fund projects that reduce the impacts of extreme heat, reduce urban heat island effect, and build community resilience to extreme heat.

In addition to these investments, the Budget proposes \$1.5 million for various extreme heat mitigation projects and programs.

BIODIVERSITY AND NATURE-BASED SOLUTIONS

California is driving on a world-leading nature-based solutions agenda, having set the most ambitious and comprehensive nature-based solutions climate targets in the nation. In addition to the investments listed below, many of those in the Wildfire and Forest Resilience, Coastal Resilience, Extreme Heat Mitigation, and Climate Smart Agriculture sections will contribute to delivering on these nature-based solutions climate targets. California is also the first state to commit to supporting a global goal of conserving 30 percent of natural lands and coastal waters by 2030 (30x30 strategy).

The Budget proposes the following investments from the Climate Bond in 2025-26 to help meet the state's carbon neutrality and climate adaptation goals through its nature-based solutions climate targets and 30x30 strategy:

- **Protect and Enhance Fish and Wildlife Resources**—\$176 million for projects including, but not limited to, land conservation acquisitions and easements, habitat enhancement and restoration, floodplain reactivation and wetland restoration, and wildlife connectivity.
- **State Conservancies—Supporting Regional Action**—\$79.9 million for various conservancies within the Natural Resources Agency to drive climate action through

nature-based solutions, such as land conservation and habitat restoration and enhancement, and to improve equitable access to nature.

- **Tribal Nature-Based Solutions Program**—\$9.4 million for grants to California Native American tribes for multi-benefit nature-based solutions projects including ancestral land return, planning and implementation of habitat restoration projects, protecting the state's coast and oceans, and advancing wildfire resilience and cultural fire across California.

In addition to these investments, the Budget proposes \$20.7 million for various biodiversity and nature-based solutions projects and programs.

CLIMATE SMART AGRICULTURE

California's agricultural industry is where unrivaled innovation meets world-renowned output. In the face of mounting climate change-driven challenges like drought and extreme heat, California's farmers continue to produce food that improves nutritional outcomes in historically underserved communities and feeds households across the state, throughout the country, and around the world. California agriculture is also on the frontline of fighting climate change by fostering innovations in carbon sequestration, emissions reduction, and ecosystem resilience.

The Budget proposes the following climate smart agriculture-related investments from the Climate Bond in 2025-26:

- **State Water Efficiency and Enhancement Program**—\$37.6 million for improving irrigation systems on farms and ranches to save water and reduce emissions from pumping.
- **Healthy Soils Program**—\$35.9 million for sequestering carbon and reducing emissions through the implementation of soil health practices on farms and ranches.
- **Invasive Species Projects**—\$19.9 million to fund invasive species projects and activities recommended by the Invasive Species Council of California. The Council provides interagency leadership and coordination to exclude or rapidly eradicate invasive species from California.

In addition to these investments, the Budget proposes \$40.6 million for various climate smart agriculture projects and programs.

OUTDOOR ACCESS

Getting outdoors and into nature is critical to people's physical, mental, and social well-being. Across California, parks, open spaces and natural areas provide these experiences for millions of residents. Expanding outdoor access to all Californians is an important part of building a California for All.

The Budget supports California's Outdoors for All Strategy by expanding access in communities with little outdoor space and supporting programs to connect residents who lack access to the outdoors. These investments can also support implementation of California's nature-based solutions climate targets and 30x30 strategy.

The Budget proposes the following parks and outdoor access investments from the Climate Bond in 2025-26:

- **Statewide Park Program**—\$190 million to create new parks and improve existing parks in the state's most disadvantaged communities. The Statewide Park Program is the largest park-related grant program in California's history, creating and enhancing community open spaces where they are needed most in the state.
- **Deferred Maintenance Program**—\$84.4 million to help address deferred maintenance projects throughout the State Park System. These projects will enhance visitor experiences and increase access to California's state parks.
- **Reduction of Climate Impacts and Creation, Protection, and Expansion of Outdoor Recreation**—\$11 million to enhance visitor access on and increase the resilience of public lands by improving safety and accessibility of trails and facilities, increasing interpretive information, and completing wildfire preparedness and mitigation projects.

CLEAN AIR AND ENERGY

California is building the clean, reliable, affordable, and safe energy system of the future to provide reliable power to the public and withstand extreme weather events and the stresses they pose to the grid.

The Budget proposes the following clean energy investments from the Climate Bond in 2025-26 to provide resources at the scale necessary to meet California's evolving energy needs, reduce air pollution, and address times when climate-driven extreme weather events stress the grid:

- **Development of Port Upgrades to Serve Offshore Wind Generation and Other Purposes**—\$228.2 million for port upgrades, including construction and improvements of publicly owned port facilities for manufacturing, assembly, staging, and integration of components and vessels, to support the development of offshore wind generation and other activities.
- **Demand-Side Grid Support Program**—\$50 million for load reduction and backup generation efforts that support electric grid reliability during extreme weather events.

OFFSETTING CURRENT EXPENDITURES

Given the significant investments made possible by the Climate Bond, the Budget proposes shifting \$273 million from prior General Fund obligations to Climate Bond funding. These include:

- **Stewardship of State-Owned Land**—\$68 million General Fund
- **Water Recycling**—\$51 million General Fund
- **Dam Safety**—\$47 million General Fund
- **Watershed Climate Resilience**—\$32 million General Fund
- **Demand-Side Grid Support Program**—\$18 million General Fund
- **Systemwide Flood Risk Reduction Program**—\$15 million General Fund
- **Community Resilience and Heat Program**—\$15 million General Fund
- **Deferred Maintenance**—\$14 million General Fund
- **Home Hardening**—\$13 million General Fund

In addition, the Budget proposes a \$32 million shift of Greenhouse Gas Reduction Fund for the Clean Energy Reliability Investment Plan to the Climate Bond to address a projected shortfall within the Motor Vehicle Account.

E 15 TRANSPORTATION FUEL BLEND

California continues to take bold steps to advance clean fuels and zero-emission vehicles necessary to achieve carbon neutrality by 2045 and address California's significant air quality challenges.

Although California's transportation sector is in the midst of a rapid transition away from fossil fuels, California consumers are still reliant on fossil fuels to power the vehicles and equipment that enable daily life and support the economy. In response to California families experiencing gasoline price spikes, the Governor directed state agencies to ensure that the state maintains a reliable and affordable supply of transportation fuels. In line with this direction, the State Air Resources Board is accelerating the evaluation of, and enabling changes to, California's fuel specification requirements. Allowing an increased blending of Ethanol from 10 percent (E10) to 15 percent (E15) is a potential strategy to augment the existing gasoline supply and reduce gasoline prices.

The Budget proposes \$2.3 million from special funds for the Board to evaluate, develop, and implement the appropriate regulatory changes necessary to authorize the use of E15 in California, upon submission to the California Environmental Policy Council of the written summary and results of the peer review for the multimedia evaluation of E11-E15 gasoline-ethanol blends.

ENERGY AFFORDABILITY

The monumental state energy investments over the last few years have proven instrumental in maintaining grid reliability during extreme weather conditions and facilitating the rapid deployment of clean energy resources. However, affordability, particularly electric bill affordability for customers in the largest electric utility territories in the state, continues to be an ongoing challenge. This challenge is driven largely by the cost of programs added over time, such as the outdated subsidy provided through the legacy Net Energy Metering program, as well as a massive ramp up of investments in utility wildfire mitigation measures. Those measures have been critical for reducing wildfire ignition risk and improving the safety and reliability of the electric grid, particularly in the wake of catastrophic wildfires that devastated communities throughout California.

As the state works to decarbonize its economy with power provided by clean energy resources, it is paramount that the Administration and Legislature partner to develop

and act on a multi-faceted suite of actions this legislative year and going forward that, only together, will yield meaningful electric bill cost savings for Californians.

CAP-AND-TRADE

Since its establishment in 2006 by Chapter 488, Statutes of 2006 (AB 32), California's cap-and-trade program is and remains globally recognized as a cost-effective tool for reducing carbon pollution that has generated billions in proceeds to support investment in innovative and pollution-reducing projects. California's cap-and-trade program was officially launched in 2012 and then reauthorized in 2017. The current program aligns with reducing greenhouse gas emissions by at least 40 percent below 1990 levels by 2030.

In 2022, Chapter 337, Statutes of 2022 (AB 1279) codified California's world-leading carbon neutrality target and requires direct greenhouse gas emission reductions of at least 85 percent below 1990 levels by 2045. California's cap-and-trade program is one of several tools that are critical in achieving this goal. The Administration, in partnership with the Legislature, will need to consider extending the cap-and-trade program beyond 2030 to achieve carbon neutrality. Although the current cap-and-trade program does not expire until 2030, considering extension sooner could provide greater certainty and attract stable investment.

Key to any conversation around extension is the usage of the proceeds from the cap-and-trade program. The Greenhouse Gas Reduction Fund must support Californians as the state makes the transition to a clean economy by investing in programs that deliver effective pollution reduction results, support clean transportation and communities, and help address energy affordability.

TRANSPORTATION

As the largest contributor of California's greenhouse gas emissions, the transportation sector must align project delivery with climate considerations to reduce both emissions and climate impacts. The Budget demonstrates a continued commitment to address transportation-related climate issues.

Recent budgets have included \$14.2 billion for transportation programs and projects that align with the state's climate goals. In alignment with the California State Transportation Agency's Climate Action Plan for Transportation Infrastructure, the

CLIMATE CHANGE AND ENVIRONMENT

Budget focuses on continued delivery of these critical investments in rail, transit, active transportation, and climate resiliency.

Additionally, the Budget proposes adding \$25 million one-time General Fund in 2025-26 to the Clean California Program for a Community Cleanup and Employment Pathways Grant Program. This funding will provide matching grants to communities with a Clean California Community designation focused on both litter remediation and jobs creation. This helps build on the state's continued investments in litter removal and related maintenance activities.

HEALTH AND HUMAN SERVICES

The Health and Human Services Agency oversees departments and state entities that provide health and social services to the most vulnerable and at-risk Californians while providing public health services to Californians. The Governor's Budget includes \$296.1 billion (\$83.7 billion General Fund) for all health and human services programs in 2025-26.

DEPARTMENT OF HEALTH CARE SERVICES

Medi-Cal, California's Medicaid program, is administered by the Department of Health Care Services (DHCS). Medi-Cal is a public health care coverage program that provides comprehensive health care services at no or low cost for low-income individuals. The Department also administers programs for special populations and several other non-Medi-Cal programs, as well as county-operated community mental health and substance use disorder programs. The Medi-Cal budget includes \$174.6 billion (\$37.6 billion General Fund) in 2024-25 and \$188.1 billion (\$42.1 billion General Fund) in 2025-26. Medi-Cal is projected to cover approximately 15 million Californians in 2024-25 and 14.5 million in 2025-26—more than one-third of the state's population.

MANAGED CARE ORGANIZATION TAX AND PROVIDER PAYMENT INCREASES

Proposition 35, approved by the voters in November 2024, requires DHCS to seek federal renewal and reauthorization of the Managed Care Organization (MCO) Tax added by Chapter 13, Statutes of 2023 (AB 119) to permanently continue the tax. Proposition 35 specifies permissible uses of tax revenues starting with the 2025 tax year, for which DHCS must consult with a stakeholder advisory committee to develop and implement. The Budget reflects MCO Tax revenue of \$7.9 billion in 2024-25, \$4.4 billion in 2025-26, and \$3.3 billion in 2026-27 to support the Medi-Cal program. Compared to the 2024 Budget Act, this is an increase of \$1 billion in 2024-25 and decreases of \$2.2 billion in 2025-26 and \$1.8 billion in 2026-27. The amendments to the MCO Tax pursuant to Chapters 6 and 39, Statutes of 2024 (SB 136 and AB 160) were approved by the federal government in late December 2024. The Budget includes the net benefit of funding associated with the MCO Tax amendments to entirely support the Medi-Cal program.

Given the passage of Proposition 35, the provider payment increases and investments that were authorized in the 2024 Budget Act are inoperable as of January 1, 2025. The Budget reflects Proposition 35 expenditures for calendar years 2025 and 2026, including the provider rate increases for primary care, maternal care, and non-specialty mental health services that were implemented in calendar year 2024. However, the final spending plan is subject to consultation with the stakeholder advisory committee as required by Proposition 35.

SIGNIFICANT BUDGET ADJUSTMENTS

- **2024-25 Budget**—The Budget includes increased Medi-Cal expenditures of approximately \$2.8 billion General Fund in 2024-25 compared to the 2024 Budget Act. This increase is driven primarily by higher overall enrollment due to continuing unwinding flexibilities and higher-than-projected caseload and pharmacy costs, offset by additional support from the MCO Tax.
- **Year-Over-Year Comparison**—The Budget projects Medi-Cal expenditures of \$42.1 billion General Fund in 2025-26, an increase of \$4.5 billion General Fund compared to the revised 2024-25 expenditures. This increase is driven primarily by reduced support for Medi-Cal from the MCO Tax as well as year-over-year growth in program costs.
- **Pharmacy Expenditures**—Similar to other state Medicaid programs, California's Medi-Cal program has experienced a notable increase in overall pharmacy expenditures. Compared to the 2024 Budget Act, the Budget includes an increase

of \$1.6 billion (\$1.3 billion General Fund) in 2024-25 and a year-over-year increase of \$1.2 billion (\$215.2 million General Fund) in 2025-26 due to projected growth in Medi-Cal pharmacy expenditures. In recent years, increased utilization of high-cost anti-obesity drugs, also referred to as glucagon-like peptide-1 (GLP-1s), have significantly contributed to rising pharmacy costs.

- Public Health Emergency Unwinding Flexibilities and Medi-Cal Caseload**—The Budget includes the continuation of eligibility redetermination flexibilities through June 30, 2025, resulting in reduced Medi-Cal disenrollment and increased costs of approximately \$3 billion (\$1.1 billion General Fund) in 2024-25 compared to the 2024 Budget Act. The Budget reflects Medi-Cal caseload of 15 million in 2024-25, an increase of approximately 450,000 compared to the 2024 Budget Act. Caseload is anticipated to modestly decline in 2025-26 as unwinding flexibilities end; however, the Budget projects an increase in Medi-Cal enrollees with higher average costs. In addition, the implementation of several state and federal policies has led to significant changes in the program in recent years, which has added complexity to Medi-Cal caseload projections. Further variability is possible in the near future due to potential changes in federal policy.

DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services (DSS) serves, aids, and protects needy and vulnerable children and adults in ways that strengthen and preserve families, encourage personal responsibility, and foster independence. The Department's major programs include the California Work Opportunity and Responsibility to Kids (CalWORKs), CalFresh, In-Home Supportive Services (IHSS), Supplemental Security Income/State Supplementary Payment (SSI/SSP), Child Welfare and Adult Protective Services, Community Care Licensing, Disability Determination Services, and Child Care and Nutrition programs. The Budget includes \$62.1 billion (\$22.5 billion General Fund) for DSS programs in 2025-26.

CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS

The CalWORKs program, California's version of the federal Temporary Assistance for Needy Families (TANF) program, provides temporary cash assistance to low-income families with children to meet basic needs. It also provides welfare-to-work services so that families may become self-sufficient. Eligibility requirements and benefit levels are

established by the state. Counties have flexibility in program design, services, and funding to meet local needs.

The Budget assumes \$9.5 billion in total TANF expenditures (state, local, and federal funds) in 2025-26. This amount includes \$6.4 billion for CalWORKs program expenditures and \$3.2 billion for other programs such as Child Welfare Services, Foster Care, the Department of Developmental Services (DDS) programs, the California Statewide Automated Welfare System, California Community Colleges Child Care and Education Services, Cal Grants, and the Department of Child Support Services. The average monthly CalWORKs caseload is estimated to be 361,834 families in 2025-26.

SIGNIFICANT UPDATES

- **CalWORKs Work and Family Well-Being Pilot**—In November 2024, California was selected as one of five states to participate in a federal pilot program to test alternative performance measures in the TANF program. The vision for California's pilot is to build upon a strong foundation of supportive and barrier removal services to facilitate employment and well-being. The pilot will leverage the CalWORKs Outcomes and Accountability Review (Cal-OAR) framework to measure successful program outcomes more holistically. The Administration continues to assess further opportunities to advance the vision of the pilot.
- **Projected CalWORKs Grant Increase**—An approximate 0.2-percent increase to CalWORKs Maximum Aid Payment levels, with an estimated cost of \$9.1 million, is projected to begin October 1, 2025. A determination and update of the projected grant increase will be made at the May Revision. These projected increased costs would be funded entirely by the Child Poverty and Family Supplemental Support Subaccount of the 1991 Local Revenue Fund and would be in addition to the 0.3-percent statutory increase in October 2024.

CHILD CARE AND DEVELOPMENT

DSS administers child care and development programs including CalWORKs Stages One, Two, and Three; the Emergency Child Care Bridge Program; Alternative Payment Programs; Migrant Child Care; General Child Care; Child Care for Children with Severe Disabilities; and a variety of local supports for these programs, such as Resource and Referral and Local Child Care Planning Councils, in addition to quality improvement projects. Families can access child care subsidies through centers that contract directly with DSS, local educational agencies, or vouchers from county welfare departments

and Alternative Payment Programs. The Budget includes \$7.1 billion (\$4.6 billion General Fund) for DSS administered child care and development programs.

The Budget maintains funding to continue the Cost of Care Plus Rate monthly payments adopted for state-subsidized child care providers, consistent with requirements related to the reimbursement floor established in the 2024 Budget Act. The Administration continues to work towards a single rate structure and utilization of an alternative methodology for estimating the costs of care. As outlined in Chapter 73, Statutes of 2024, the Administration will provide the Legislature a timeline for transitioning to reimbursement rates informed by the cost of care under the state's alternative methodology, rather than the current structure that is largely informed by private market rates.

The current Memorandum of Understanding with Child Care Providers United–California (CCPU) is set to expire on June 30, 2025. The state will continue to negotiate a successor agreement with CCPU.

DEPARTMENT OF DEVELOPMENTAL SERVICES

The DDS provides individuals with intellectual and developmental disabilities a variety of services that allow them to achieve their goals. The Budget includes \$19 billion (\$12.4 billion General Fund) and estimates that approximately 505,000 individuals will receive services in 2025-26. This increase of nearly 40,000 from 2024-25 is largely attributed to post-COVID-19 Pandemic outreach to young children who are now aging out of Early Start.

The state's developmental services are designed to meet the needs and choices of individuals at each stage of their lives, and support them in their home communities, providing choices that are reflective of lifestyle, cultural and linguistic preferences. DDS continues to work closely with regional centers, service providers, and the community on numerous initiatives to streamline and enhance developmental services and supports statewide, including service provider rate reform, multiple information and process standardization efforts, enhanced transparency, workforce development and investment, and new Individual Program Plan templates and preparation tools.

OTHER HEALTH AND HUMAN SERVICES ADJUSTMENTS

- **Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) Demonstration**—In December 2024, the federal government approved approximately \$8 billion (state, local, and federal funds) for the BH-CONNECT Demonstration effective January 1, 2025 through December 31, 2029. The funding will support activities and services administered by the DHCS, DSS, and the Department of Health Care Access and Information. The Demonstration includes statewide and county opt-in components to expand and strengthen the behavioral health continuum for Medi-Cal members living with significant behavioral health conditions, with a focus on children and youth, individuals experiencing or at risk of homelessness, and justice-involved individuals.
- **AIDS Drug Assistance Program (ADAP)**—\$8.5 million in 2025-26 and ongoing from the AIDS Drug Assistance Program Special Fund for enhancements to ADAP and the Pre-Exposure Prophylaxis Assistance Program, effective January 2025. The Budget proposes to reimburse Medicare Part B premiums and out-of-pocket costs and expand the employer-based health insurance premium payment program for ADAP enrollees. Compared to revised 2024-25 expenditures, the Budget provides an increase of \$42.3 million total funds for the ADAP program in 2025-26.
- **Diaper Initiative**—Up to \$7.4 million General Fund in 2025-26 and \$12.5 million General Fund in 2026-27 for the Department of Health Care Access and Information to contract for the provision of a three-month supply of diapers at no cost to California families with newborn babies via hospital systems to improve maternal and newborn health outcomes.
- **Prescription Drug Affordability**—Given the rising costs of pharmacy expenditures, the Administration will continue to evaluate the key drivers of prescription drug cost growth, including the impact of pharmacy benefit managers. Building on the goals of the Office of Health Care Affordability and CalRx, the Administration is exploring approaches to increase transparency in the pharmacy supply chain and improve the affordability of prescription drugs in California.
- **Master Plan for Developmental Services**—In March 2025, the Administration plans to release the Master Plan for Developmental Services, which will be generated by community recommendations for a more consumer-friendly and effective experience for individuals and families receiving developmental services. Workgroups of key stakeholders have been meeting to develop the plan, focusing specifically on recommendations to support person-centered, data-driven, lifelong

services from a stable workforce that emphasize quality, equity, and outcomes, while improving regional center accountability.

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HOUSING AND HOMELESSNESS

HOUSING

The state has taken significant actions in recent years to address California's housing shortfall. This includes investing billions of state and federal dollars in a variety of affordable housing programs since 2019, enacting legislation to streamline the approval of much-needed housing, and taking executive action to make excess state properties available for housing development.

CREATING THE CALIFORNIA HOUSING AND HOMELESSNESS AGENCY

Over the past six years, California has made significant progress to address its housing and homelessness crises by financing the construction of tens of thousands of new affordable homes, providing technical assistance to cities and counties, and holding accountable cities and counties that have created barriers to housing production—all of which has helped unlock thousands of housing units. As a result, housing production has increased significantly in the state from just over 70,000 homes per year before 2018 to over 115,000 in 2023. These efforts have yielded meaningful results and reflect the Administration's effort to coordinate an all-of-state government approach to addressing housing and homelessness.

Building on this momentum, the Administration is proposing to establish a new California Housing and Homelessness Agency to create a more integrated and effective administrative framework for addressing the state's housing and homelessness challenges. This new agency will strengthen California's ability to plan, produce, and preserve housing while enhancing the state's homelessness response now and over the long term by aligning housing initiatives with complementary policy areas—such as transportation, health, climate, energy, and community planning. As a result, the agency will foster greater coordination and strategic alignment across state government.

More details will be provided in the spring through a Reorganization Plan submitted to the Little Hoover Commission. See the General Government and Statewide Issues Chapter for information on the proposed Consumer Protection Agency.

HOUSING PROPOSALS

The Administration is committed to working with the Legislature to advance policies that reduce housing costs and enhance accountability for jurisdictions to meet their state housing obligations. Additionally, the Administration is focused on policies to promote efficient land use practices that integrate housing and transportation, including removing barriers to infill housing and supporting transit-oriented development, to help achieve the state's housing and environmental goals while reducing costs for communities across California.

Accordingly, the Administration puts forth the following policy principles:

- **Reduce Costs**—The state should help lower housing construction costs by streamlining processes and removing unnecessary barriers to development, including addressing delays in project approvals and permitting. Additionally, the state should pursue policies to reduce costs associated with existing laws that hinder housing production and increase costs and development risks.
- **Enhanced Accountability**—The state should strengthen mechanisms to ensure jurisdictions meet their state housing obligations and comply with existing laws, including the Housing Accountability Act and Permit Streamlining Act.
- **Housing and Transportation**—The state should advance policies that remove barriers to infill housing near transit, including efforts to align long-term housing and transportation planning, and further the ability to utilize housing as a mitigation strategy for infrastructure projects.

To further these principles, the Administration will propose policies to enhance the Department of Housing and Community Development's (HCD) ability to recycle funding, update housing programs to promote affordability, and expand existing California Environmental Quality Act streamlining tools to accelerate infill housing production.

HOMELESSNESS

Although recent federal data shows that the state has made progress on combating homelessness, the issue remains a priority for the Administration. The Budget continues to include \$100 million General Fund for Encampment Resolution Fund grants as committed to in the 2024-25 Budget. The Administration is open to working with the Legislature on additional funding to continue to drive progress on this critical issue; however, any future homelessness funding for local governments must incorporate stronger accountability policies, including:

- Requiring local governments to have a compliant Housing Element and a local encampment policy, consistent with state guidance, to be eligible for funding.
- Prioritizing funding for local governments with Pro-Housing Designations where appropriate.
- Allowing the reallocation of funding from local governments that fail to meet program requirements or show progress on key metrics to those that are acting with the necessary urgency.

The Administration also continues to implement billions in homelessness funding appropriated over the last several years and deployed in local communities across California. Recent rounds of homeless funding included expanded reporting and accountability requirements, such as monthly reporting of fiscal and outcome data to evaluate grantees' progress. The Administration will be increasing accountability efforts around the implementation of these funds through a number of policies including:

- **Additional Accountability on Existing Funds**—HCD will increase scrutiny of local governments' fiscal and outcome reporting through the Homeless Data Integration System so that local grantees stay up to date on those reports and will take remedial action as necessary. HCD will continue to enforce requirements that local governments show progress on implementing activities funded by the Homeless

Housing, Assistance, and Prevention Program (HHAP) before releasing additional disbursements of funds.

- **In-Depth Local Reviews**—Although the state plays a major role in setting policy and providing resources to combat homelessness, much of the work ultimately falls on local governments. To drive continued local progress, the state will partner with select local governments to review their full suite of housing and homelessness programs to identify best practices and address opportunities for growth.
- **Regional Convenings**—To help local grantees continue to make progress against homelessness, HCD will hold regional convenings with the various HHAP regions to:
 - Strengthen data and reporting programs and policies,
 - Improve the construction and implementation of regional Memoranda of Understanding (MOUs), and
 - Challenge each region to reach their goals to reduce homelessness.
- **Increased Enforcement**—The Housing and Homelessness Accountability, Results, and Partnership Unit will review HHAP Rounds 5 and 6 regional MOUs and plans to ensure local governments are following through on the commitments they have made to act regionally and in a coordinated manner across their spectrum of homelessness programs.

CRIMINAL JUSTICE AND JUDICIAL BRANCH

DEPARTMENT OF CORRECTIONS AND REHABILITATION

The California Department of Corrections and Rehabilitation (CDCR) incarcerates people convicted of the most serious and violent felonies, supervises those released to parole, and provides rehabilitation programs to help people reintegrate into the community. The Department strives to facilitate the successful reintegration of the individuals in its care back to their communities equipped with the tools to be drug-free, healthy, and employable members of society by providing education, treatment, and rehabilitative and restorative justice programs. The Budget proposes total funding of \$13.9 billion (\$13.5 billion General Fund and \$365.4 million other funds) for CDCR in 2025-26. Of this amount, \$4.1 billion General Fund is for health care programs, which provide incarcerated individuals access to mental health, medical, and dental care services.

While the adult incarcerated population was projected to decrease consistent with recent trends, CDCR's fall projections indicate the adult incarcerated population will rise because of the passage of Proposition 36 in November 2024. Fall projections indicate that the average daily adult incarcerated population for 2024-25 is now estimated to be 91,672, an increase of 0.9 percent since the spring 2024 projections, and 93,278 in 2025-26, an increase of 1,606 incarcerated individuals. However, even with the expected increase from Proposition 36, the population is still projected to

continue its overall long-term downward trend because of prior public safety realignment and credit earning changes, declining to 90,998 in 2027-28. By comparison, on January 1, 2015, the CDCR adult incarcerated population was 134,433.

The parolee average daily population is projected to be 34,940 in 2024-25, declining slightly to 34,671 in 2025-26. Proposition 36 is projected to slightly increase the parole population, which is anticipated to remain relatively stable over the next few years, falling to 33,756 by June 30, 2029.

PRISON CAPACITY

The adult prison population has steadily declined in recent years, which has allowed CDCR to eliminate its reliance on contract prison capacity. CDCR terminated its final remaining contract to house incarcerated persons out-of-state in June 2019, and its final in-state contract community correctional facility in May 2021. In total, the termination of these contracts has saved the state hundreds of millions of dollars in annual expenditures.

CDCR closed the Deuel Vocational Institution (Tracy) in September 2021 and simultaneously deactivated a facility at the California Correctional Institution (Tehachapi) and a second facility at the California Training Facility (Soledad). In addition, CDCR closed the California Correctional Center (Susanville) in June 2023. CDCR also deactivated facilities within six prisons between January and October 2023. These facilities were located within:

- California Rehabilitation Center (Norco),
- California Institution for Men (Chino),
- California Correctional Institution (Tehachapi),
- Pelican Bay State Prison (Crescent City),
- California Men's Colony (San Luis Obispo), and
- Folsom Women's Facility within Folsom State Prison.

CDCR terminated the lease of the California City Correctional Facility (California City), its last privately-owned prison contract, in March 2024. CDCR deactivated 42 housing units across 11 prisons, effective July 2024. CDCR closed Chuckawalla Valley State Prison (Blythe) in November 2024. Combined, these closures and deactivations, along

with administrative savings, result in ongoing annual savings of \$900 million General Fund.

In addition, as part of the efficiency reductions included in the 2024 Budget Act, the Department deactivated one facility each at Wasco State Prison, North Kern State Prison, Calipatria State Prison, and portions of two facilities at High Desert State Prison, effective December 31, 2024. These deactivations will achieve \$33.1 million General Fund savings in 2024-25 and \$65.5 million General Fund in 2025-26 and ongoing.

The Department provided the Legislature an assessment of its systemwide capacity in November 2023, consistent with requirements included in the 2023 Budget Act, evaluating its space needs from a variety of aspects, including the Department's ability to provide educational and rehabilitative programming, meet health care requirements, enhance normalization, and account for specialized bed needs. The factors affecting the appropriate operating capacity have changed over time. As the state has made improvements in health care services, the provision of rehabilitative programs, and the successful reentry of incarcerated individuals, the operational capacity must be viewed through a new lens, focusing on the amount and types of space needed to provide services and a more normalized living environment to support the incarcerated population.

The Administration remains committed to meeting the needs of staff and the incarcerated population while right-sizing California's prison system as the prison population declines, and to addressing space needs as the state transforms the carceral system to one more focused on rehabilitation.

THE CALIFORNIA MODEL

In spring 2023, the Administration announced a plan to transform San Quentin State Prison into the San Quentin Rehabilitation Center, focused on providing every incarcerated person access to rehabilitation and education programs, as well as the opportunity to gain resources and skills to improve their outcomes upon reentering society. A multi-disciplinary Advisory Council was tasked with drafting and presenting recommendations to achieve cultural and transformational change within the prison and help inform CDCR's California Model. The Council made recommendations for the new Educational and Vocational Center that is scheduled to complete construction in January 2026.

The Budget proposes \$7.8 million General Fund in 2025-26, and \$13 million in 2026-27 and ongoing, for the San Quentin Rehabilitation Center to increase staffing, add and

expand rehabilitative programs, provide professional development focused on behavior change, trauma-informed care, and dynamic security to operate a new campus that embodies the California Model, implementing a transformational change in a correctional environment.

The Department has also begun leveraging national and international best practices to provide rehabilitative services to incarcerated individuals to reduce recidivism and enhance public safety, address longstanding challenges to incarceration and prison working conditions, and promote an environment free of toxic stress and supportive of employee wellness. The Department has begun implementing California Model initiatives statewide that are focused on the principles of dynamic security, normalization, peer support specialists, and becoming a trauma-informed organization. These initiatives will promote the health and well-being of those who work and live within the prison environment.

To further normalization efforts, based on the goal of providing an environment within prison as similar as possible to what someone would encounter upon release, CDCR plans to offer increased levels of single-celled housing at San Quentin Rehabilitation Center, California Correctional Women's Facility, and California Institution for Women. Single-celled housing will directly enhance the well-being of the incarcerated population by lessening the density housed within the prison and increasing access to programming opportunities.

REHABILITATION AND REENTRY

Increasing access to rehabilitative and reentry programs is integral to improving outcomes upon release from prison and reducing recidivism.

CDCR operates community correctional reentry centers that allow participants to serve part of their terms of incarceration in the community. These programs provide a range of rehabilitative services with the goal of helping individuals successfully reintegrate into their communities following their release from prison.

The 2022 Budget Act included resources to expand community correctional reentry centers. Those resources enabled CDCR to enter contracts for four new reentry expansion facilities—located in Sacramento, San Bernardino, Ontario, and Fresno—which will add a total of 439 additional Male Community Reentry Program beds. These new sites are projected to be activated in 2025-26.

CDCR also operates reentry programs for individuals released to parole supervision that provide them access to services designed to help facilitate their transition back into their communities. These programs include Day Reporting Centers, the Long-Term Offender Reentry Recovery Program, and Specialized Treatment for Optimized Programming. The Budget continues the Administration's commitment to support the long-term financial sustainability of reentry programs and adds \$32 million General Fund, growing to \$42.9 million in 2029-30, to enable CDCR to increase contract rates and provide annual adjustments for 14 parole reentry contracts.

Additionally, the Budget proposes \$12.9 million one-time General Fund in 2025-26 and 2026-27 to continue the Returning Home Well (RHW) Program, originally funded in the 2022 Budget Act, for an additional two years. These funds will also enable CDCR to provide important wraparound services to RHW participants. This program, initiated during the COVID-19 Pandemic, provides transitional housing to individuals who would otherwise be at risk of being unhoused at the time of their release. CDCR will provide a report, by March 2026, on the outcomes of individuals who participate in the RHW Program, including their housing status after completing the program.

SUPPORT FOR FACILITY AND INFRASTRUCTURE IMPROVEMENTS AND ONGOING CDCR WORKLOAD

The Budget proposes resources to continue existing CDCR initiatives, make needed infrastructure improvements, and address increased costs:

- **Increased Food Costs**—\$37.1 million General Fund in 2025-26, and \$32.1 million General Fund in 2026-27 and ongoing, to accommodate increased food costs and incorporate Californian-grown agricultural products into the daily menu for incarcerated individuals as required by Chapter 576, Statutes of 2022 (AB 778).
- **Air Cooling Pilot Program**—\$23.6 million one-time General Fund in 2025-26, and \$45.4 million one-time General Fund in 2026-27, to initiate a pilot program at four prisons to evaluate the effectiveness of various air cooling alternatives.
- **Americans with Disabilities Act Facility Improvements**—\$23.1 million one-time General Fund in 2025-26 to complete accessibility improvements at six institutions.
- **Public Safety Radio Replacement**—\$19.8 million ongoing General Fund to replace and update existing public safety radio and communications equipment to meet operational and safety-related standards.

ACHIEVING EFFICIENCIES WITHIN CDCR

The 2024 Budget Act included General Fund solutions and other CDCR reductions totaling \$750 million from 2022-23 to 2024-25. Of this amount, \$392.1 million was anticipated to be achieved through savings associated with various state operations reductions, consistent with the statewide efficiency reductions.

The below describes CDCR's plan to achieve state operations reductions totaling \$267.6 million in 2024-25, \$185.8 million in 2025-26, and \$193.6 million ongoing.

- **Vacant Position Elimination**—A reduction of \$14.2 million General Fund and 441.5 positions in 2024-25 and ongoing across various programs in conjunction with the elimination of vacant positions.

The Budget includes several ongoing operational reductions:

- **Housing Unit Deactivations**—\$33.1 million General Fund in 2024-25, and \$65.5 million General Fund in 2025-26 and ongoing, for deactivating various housing units at Calipatria State Prison, High Desert State Prison, North Kern State Prison, and Wasco State Prison.
- **Third Watch Yard Standardization**—\$17.2 million General Fund in 2024-25, and \$25.2 million General Fund in 2025-26 and ongoing, to convert seven-day posts to five-day posts at institutions, deactivating third watch yard time to standardize five-day programming in the afternoon.
- **Gatehouse Reductions**—\$11.8 million General Fund in 2024-25, and \$15.4 million General Fund in 2025-26 and ongoing, to reduce 93.9 positions and end the practice of physically staffing public entrances to the property at most institutions.
- **California Health Care Facility Correctional Treatment Center Bed Transition**—\$7.4 million General Fund in 2025-26, and \$15.3 million General Fund in 2026-27 and ongoing, to transition 180 beds at the California Health Care Facility from the Correctional Treatment Center level of care to Long Term Care to better align with the needs of the patient population.
- **Corcoran Restricted Housing to General Population Conversion**—\$5.3 million General Fund in 2024-25, and \$7 million General Fund in 2025-26 and ongoing, to convert Restricted Housing Units to General Population at Corcoran State Prison.
- **Pelican Bay State Prison Restricted Custody General Population to Enhanced Outpatient Program Conversion**—\$854,000 General Fund in 2024-25, and \$2 million

General Fund in 2025-26 and ongoing, for the conversion of a Restricted Custody General Population unit to an Enhanced Outpatient Program unit.

- **Division of Adult Parole Operations Redistricting**—\$1.2 million General Fund in 2024-25, and \$2.3 million in 2025-26 and ongoing, as part of the Division of Adult Parole Operations' redistricting plan, which will create efficiencies by aligning staffing with caseloads within geographic areas.

The Budget proposes reductions associated with refining employee training and eliminating non-essential activities and contracts:

- **Training Refinements**—\$11 million General Fund in 2024-25, and \$22 million General Fund in 2025-26 and ongoing, related to the implementation of various nursing training efficiencies; \$347,000 ongoing associated with standardizing onboarding requirements and training for registry staffing; and \$285,000 ongoing to facilitate a more efficient delivery of leadership training, resulting in fewer trainings held throughout the year.
- **Golden Legacy Contract Elimination**—\$5.9 million General Fund in 2024-25, and \$11.8 million General Fund in 2025-26 and ongoing, associated with phasing out a contract for medical parole. Patients utilizing this contract may be eligible for compassionate release pursuant to existing law, or returned to an institution inpatient bed, if appropriate.
- **Elimination of the Council on Criminal Justice and Behavioral Health (CCJBH)**—\$1.8 million ongoing (\$662,000 General Fund and \$1.1 million Behavioral Health Services Fund) associated with the elimination of the CCJBH. The CCJBH was established in 2001 to identify and promote strategies to reduce the incarceration of individuals with mental illness and substance use disorders. Since that time, several state efforts have been implemented with a focus on improving outcomes for this specific population, including the Mental Health Services Oversight and Accountability Commission and the California Advancing and Innovating Medi-Cal initiative. The state will rely on these state-led programs and resources to continue the work of reducing incarceration and recidivism rates for individuals with mental health and substance use disorder treatment needs.

The Budget proposes one-time savings in 2024-25 as follows:

- **Inmate and Ward Construction Revolving Account Reversion**—A reversion of \$114 million one-time General Fund in 2024-25 previously appropriated for

institution-wide roof projects. While replacing roofs remains a priority, this figure represents funding for projects that have not yet begun. CDCR will retain funding to prioritize the most urgent and critical needs, and additional roof replacement efforts will be considered in the future.

- **Integrated Substance Use Disorder Treatment (ISUDT) Program**—A reduction of \$20.8 million one-time General Fund in 2024-25 consistent with projected savings associated with ISUDT Cognitive Behavioral Intervention services.
- **Hepatitis C Treatment Savings**—A reduction of \$18.5 million one-time General Fund in 2024-25 for estimated reduced treatment costs driven by a reduction in projected patients.
- **Reduced Academy Levels**—A reduction of \$6.2 million one-time General Fund in 2024-25 to adjust Academy levels to align with current operations.
- **Health Care Information Technology Reduction**—A reduction of \$4.6 million one-time General Fund in 2024-25 related to delaying non-critical equipment purchasing and project implementation.
- **General Travel and Training**—A reduction of \$95,000 one-time General Fund in 2024-25 to align with reductions in departmental staffing, class sizes, and Academy operation spending.

Finally, the Budget proposes reductions associated with various other efficiency measures, reversions, and General Fund reductions totaling \$2.3 million in 2024-25 and \$10.6 million in 2025-26 and ongoing. These changes include revising protocols for transporting incarcerated individuals to community facilities for emergency care, discontinuing IT contracts that are no longer necessary, eliminating lease space in Ontario, and reducing use of leased vehicles.

HEALTH CARE SERVICES FOR INCARCERATED INDIVIDUALS

The Budget continues the state's commitment to deliver quality health care services to incarcerated individuals. The Budget includes \$4.1 billion General Fund in 2025-26 for health care programs, which provide incarcerated individuals access to medical, mental health, and dental care services that are consistent with the standards and scope of care appropriate within a custodial environment.

The Budget proposes the following augmentations to support health care for incarcerated individuals:

- **Suicide Watch Augmentation**—\$13.6 million ongoing General Fund to address increased suicide watch workload. These resources will fund overtime and temporary help for required suicide watch posts.
- **COVID-19 Mitigation Costs**—\$12.8 million one-time General Fund in 2025-26 to support the continuation of necessary COVID-19 prevention and mitigation activities.
- **California Institution for Men 50-Bed Mental Health Crisis Facility Staffing**—\$3 million General Fund and 13.4 positions in 2025-26, and \$4.4 million General Fund and 20.4 positions ongoing, to provide staffing for a new Mental Health Crisis Facility that will become operational at the California Institution for Men. CDCR estimates construction of this facility will be completed in October 2025.

OFFICE OF THE INSPECTOR GENERAL

The Office of the Inspector General (OIG) provides oversight through monitoring, reporting, and recommending improvements to CDCR. The Budget includes a total of \$52.4 million for the OIG in 2025-26.

The Budget proposes \$3.6 million General Fund and 22 positions in 2025-26, and \$5.7 million General Fund and 29 positions in 2026-27 and ongoing, for CDCR to implement Chapter 1012, Statutes of 2024 (SB 1069). These resources will enable the OIG to expand monitoring of complaints of staff sexual misconduct filed by incarcerated persons.

PUBLIC SAFETY

CRIMINAL JUSTICE INVESTMENTS FOR SAFE AND SECURE COMMUNITIES

Public safety is a top priority in California, and funding to keep Californians safe is at an all-time high. Multifaceted criminal justice investments have been added in recent years that increase the safety of communities. The state has made substantial investments in strategies focused on positive policing, including resources to support peace officer wellness and training, and address peace officer misconduct.

California has invested approximately \$1.6 billion (\$1.4 billion General Fund and \$200 million special funds) in public safety efforts since 2022-23—including \$283.6 million budgeted in 2025-26—in recognition of the importance of keeping Californians safe. This includes spending in the following areas:

- \$532 million for community public safety,
- \$369.9 million to target organized retail theft,
- \$311.8 million to combat gun violence,
- \$308.3 million for victim services, and
- \$88 million to combat illicit drugs.

PROPOSITION 47 SAVINGS

Proposition 47, passed in 2014, requires misdemeanor rather than felony sentencing for certain property and drug crimes and permits incarcerated persons previously sentenced for these reclassified crimes to petition for resentencing. The Budget estimates net General Fund savings of \$88.3 million in 2025-26. These funds are allocated according to the formula specified in the ballot measure, which requires 65 percent be allocated for grants to public agencies to support various recidivism reduction programs (such as mental health and substance use treatment services), 25 percent for grants to support truancy and dropout prevention programs, and 10 percent for grants for victim services.

COMMUNITY CORRECTIONS PERFORMANCE INCENTIVE GRANT

The Community Corrections Performance Incentive Grant, Chapter 608, Statutes of 2009 (SB 678), was created to provide incentives for counties to reduce the number of felony probationers sent to state prison. The Budget proposes \$126.5 million General Fund for county probation departments. In recent years, funding for this item was held constant due to the COVID-19 Pandemic's effect on probation populations, law enforcement practices, and court processes. The Budget proposes to update the methodology for calculating incentive payments to the counties beginning in 2025-26, which is intended to increase the performance-based incentive nature of the funding and reduce variability in the prior methodology. In recognition of the significant role probation plays in maintaining public safety and reducing prison admissions, the

Administration intends to work closely with the Chief Probation Officers of California and the Legislature to refine this proposal consistent with the goals of SB 678.

DEPARTMENT OF JUSTICE

As the chief law officer of the state, the Attorney General has the responsibility to see that the laws of California are uniformly and adequately enforced. This responsibility is fulfilled through the diverse programs of the Department of Justice (DOJ). The Department provides litigation services on behalf of the people of California; serves as legal counsel to state agencies; provides oversight, enforcement, education, and regulation of California's firearms laws; provides evaluation and analysis of physical evidence; and supports the data needs of California's criminal justice community. The Budget includes total funding of approximately \$1.3 billion, including \$496 million General Fund, to support the DOJ.

The Budget proposes augmentations to support workload within DOJ's Division of Law Enforcement, Bureau of Firearms, Bureau of Gambling Control, and Legal Services Division of Public Rights.

- **Bureau of Firearms Workload**—To address ongoing workload within the Bureau, the Budget provides \$3.2 million (\$2.7 million General Fund and \$519,000 Fingerprint Fees Account) and 26.0 positions in 2025-26 and ongoing to help the Bureau process an increased number of concealed carry weapon permit applications as a result of the *New York State Rifle & Pistol Association v. Bruen* U.S. Supreme Court decision. Additionally, the Budget provides \$2.2 million General Fund and 14.0 positions in 2025-26 and \$1.9 million in 2026-27 and ongoing for the Firearms Clearance Section within the Bureau to process an increased number of Dealers Record of Sale transactions on specified timelines.
- **Chaptered Legislation: Firearms**—\$2.4 million (\$2.3 million General Fund and \$100,000 Special Fund) and 7.0 positions in 2025-26 and \$1.2 million General Fund ongoing for DOJ to address workload from recently chaptered legislation related to the storage, sale, transfer, and relinquishment of firearms.
- **Firearms Information Technology Systems Modernization Project**—\$11.4 million General Fund in 2025-26 for DOJ for Stage 3 of the Project Approval Lifecycle (PAL) Process and initiate Stage 4 of the PAL process for this project.
- **DNA Identification (DNA ID) Fund Backfill**—To address a projected cashflow shortage in the DNA ID Fund beginning in 2026-27, the Budget proposes to make the

backfill an ongoing adjustment with \$37 million General Fund in 2026-27, \$36 million in 2027-28, and \$35 million in 2028-29 and ongoing. Previously, the 2023 Budget Act provided a three-year backfill through 2025-26.

- **License 2000 System Replacement Project**—\$1.9 million Special Fund (\$1.1 million Indian Gaming Special Distribution Fund and \$800,000 Gambling Control Fund) and 3.0 positions in 2025-26 and ongoing for DOJ to finish the License 2000 System Replacement Project and transition the project into the maintenance and operations phase.
- **Chaptered Legislation: Public Rights**—\$2.2 million (\$597,000 General Fund and \$1.6 million Unfair Competition Law Fund) and 9.0 positions in 2025-26 and \$2.2 million (\$577,000 General Fund and \$1.6 million Special Fund) in 2026-27 and ongoing to address workload from recently chaptered legislation related to, among others, helping protect minors from addictive social media feeds, transparency regarding the training data used for generative artificial intelligence systems or services, and requiring large online platforms to block the posting of deceptive content during specified timeframes before and after elections.

CALIFORNIA HIGHWAY PATROL

The California Highway Patrol (CHP) provides uniform traffic law enforcement throughout the state and serves the public by assuring the safe, convenient, and efficient transportation of people and goods on the state's highway system. Increasingly, CHP also supports statewide law enforcement in specialized areas concerning interjurisdictional crimes.

- **Child Sexual Abuse Investigations**—\$5 million ongoing General Fund for the CHP to expand its Computer Crimes Investigation Unit to investigate and assist allied agencies with criminal investigations dealing with the distribution and downloading of Child Sexual Abuse Material (CSAM) throughout California. CHP's statewide responsibilities and specialist computer crimes unit is well-placed to help tackle these interjurisdictional crimes. This expansion will help California develop leading strategies for combatting CSAM that counties, cities, and prosecutors can adopt.

OFFICE OF EMERGENCY SERVICES

The Office of Emergency Services (Cal OES) serves as the state's leadership hub during all major emergencies and disasters. This includes responding, directing, and coordinating local, state, and federal resources, and mutual aid assets across all regions to support the diverse communities across the state. Cal OES also builds disaster resilience by supporting local jurisdictions and communities through planning and preparedness activities, training, and facilitating the immediate response to an emergency through the longer-term recovery phase. During this process, Cal OES serves as the state's overall coordinator and agent to secure federal government resources through the Federal Emergency Management Agency. The Budget includes \$3.1 billion (\$562.5 million General Fund) and 1,907 positions for Cal OES.

- **California Internet Crimes Against Children Task Forces**—\$5 million ongoing General Fund to maintain the existing level of funding for this program, which helps state and local law enforcement agencies develop an effective response to child sexual exploitation facilitated by technology and combating underground child pornography rings. This investment makes permanent the annual level of state resources provided for this effort on a one-time, multi-year basis over the last several years.

In addition, the Budget maintains \$80 million one-time General Fund to implement the California State Nonprofit Security Grant Program, consistent with the two-year funding commitment in the 2024 budget agreement. Since 2020-21, the state has dedicated \$220 million General Fund for this program to support physical security enhancements to nonprofit organizations that have historically been targets of hate-motivated violence. The state has also received \$116 million from the federal Nonprofit Security Grant Program during this period.

JUDICIAL BRANCH

The Judicial Branch consists of the Supreme Court, courts of appeal, trial courts, the Habeas Corpus Resource Center, and the Judicial Council. The Judicial Council is responsible for managing the resources of the Judicial Branch. The trial courts are funded with a combination of General Fund, county maintenance-of-effort requirements, fines, fees, and other charges. Other levels of the Judicial Branch receive most of their funding from the General Fund. The Budget includes total

funding of \$5 billion (\$3.1 billion General Fund and \$1.9 billion other funds) in 2025-26 for the Judicial Branch, of which \$2.9 billion is provided to support trial court operations.

APPELLATE COURT PROJECTS

The Budget includes \$6.3 million ongoing General Fund to support an increase to the hourly rate of appointed counsel at the Supreme Court and Courts of Appeal, which provides representation for indigent appellants.

TRIAL COURTS

The Budget includes \$40 million ongoing General Fund beginning in 2025-26 to address increasing trial court operations costs.

The 2024 Budget Act included a reduction of \$97 million General Fund to the trial courts beginning in 2024-25, consistent with the statewide ongoing state operations reduction. To mitigate the impact of the reductions on access to justice, the Administration intends to restore \$42 million beginning in 2024-25. In 2024-25, and on a one-time basis, the intent is to access available reserves in the Trial Court Trust Fund for this purpose. The Administration will reassess the condition of the Trial Court Trust Fund in the spring to evaluate the need for a General Fund backfill.

The Budget also proposes the following:

- **Trial Court Employee Health Benefits**—An increase of \$28.7 million ongoing General Fund for trial court employee health benefit and retirement costs. The state began consistently funding the increased health benefit and retirement costs for the trial courts in 2014-15.
- **San Diego Hall of Justice**—\$9.5 million one-time General Fund in 2025-26 to address the cost increases for an existing facility modification project at the San Diego Hall of Justice. This is in addition to the \$29.7 million included in the 2022 Budget Act for this project.
- **Lactation Rooms**—\$5.4 million one-time General Fund in 2025-26 to complete the build-out of lactation rooms in court facilities pursuant to Chapter 200, Statutes of 2022 (AB 1576). This is in addition to the \$15 million included in the 2022 Budget Act to implement AB 1576.

LABOR AND WORKFORCE DEVELOPMENT

The Labor and Workforce Development Agency supports pathways to quality jobs and equity through workforce development strategies. The Governor's Budget continues to make investments to upgrade and modernize information technology systems to improve the operation and user experience of worker health and safety programs, unemployment insurance, and paid family leave.

SIGNIFICANT BUDGET ADJUSTMENTS

- **Unemployment Insurance Trust Fund Loan Interest**—\$634.3 million one-time General Fund to pay the annual interest payment on the state's Unemployment Insurance loan balance. The 2024 Budget Act included \$50 million from the Employment Training Fund to pay a portion of this interest payment in 2025-26; however, it has since been determined that the Employment Training Fund is unable to support this payment without reductions to existing programs and the payment is not included in the Budget.
- **EDDNext**—\$124.2 million one-time (\$62.1 million General Fund) to continue the planning and development of EDDNext, for the fourth year of a multi-year plan to modernize benefit systems and enhance customer service at the Employment Development Department (EDD).
- **Electronic Adjudication Management System**—\$25.8 million one-time Labor and Workforce Development Fund for the Department of Industrial Relations to continue the Electronic Adjudication Management System.

- **Cal/OSHA Data Modernization**—\$18.2 million one-time Labor and Workforce Development Fund for the Department of Industrial Relations to continue the Cal/OSHA data modernization information technology project to upgrade outdated systems and processes.
- **Regional Coordination for Career Education and Training**—\$4 million one-time General Fund for the Labor and Workforce Development Agency to evaluate how regional coordination models can be expanded to create sustainable forums where educators, workforce training providers, and employers can work to align programs with employer needs. Additionally, this work will be aligned with the State Economic Blueprint and 13 regional plans. See the Higher Education Chapter for more information on the Master Plan for Career Education.
- **Agricultural Labor Relations Board**—\$1.9 million Labor and Workforce Development Fund ongoing for the Agricultural Labor Relations Board to address unanticipated workload and support the implementation of the majority support petition process more efficiently.

GENERAL GOVERNMENT AND STATEWIDE ISSUES

This chapter describes items in the Governor's Budget that are statewide issues or related to various departments.

ECONOMIC DEVELOPMENT

The Budget continues the Administration's commitment to support economic development by building upon the success of the California Competes program and making investments that spur further job growth in California. The Governor's Office of Business and Economic Development (Go-Biz) serves as the state's lead entity for economic strategy, including business incentives and services, private sector investment, export promotion, permit assistance, innovation, and entrepreneurship.

CALIFORNIA COMPETES

The California Competes grant program was created in the 2021 Budget Act to expand access to the California Competes Tax Credit program to businesses that cannot fully benefit from a tax credit, but still present vital job growth and investment opportunities that are at risk of taking place outside of California. The California Competes grant program is one of the state's main incentive programs for supporting companies in emerging industry sectors and those with moderate to high projected growth that are

ready for expansion but may not have sufficient tax liability. During the grant program's three years of one-time funding from 2021-22 through 2023-24, GO-Biz awarded grants to 23 businesses that collectively committed to more than \$6.5 billion of investments in the state, creating over 18,000 new full-time jobs.

The Budget proposes \$60 million one-time General Fund to award new grants in 2025-26.

SUPPORTING JOBS

The Budget proposes investments that support job creation and growth for California's economy.

NATIONAL SEMICONDUCTOR TECHNOLOGY CENTER

In November 2024, the U.S. Department of Commerce and Natcast, the non-profit entity designated by Commerce to operate the National Semiconductor Technology Center (NSTC), announced Sunnyvale as the location for the Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Design and Collaboration Facility (DCF). Leveraging California's unmatched talent and world-leading research and education institutions, this facility is expected to drive more than \$1 billion in research funding and create more than 200 direct jobs over the next 10 years. The DCF will be multi-functional, serving as a critical location for the operations and administrative functions of Natcast and the NSTC, including:

- Conducting advanced research in chip design, electronic design automation, chip and system architecture, and hardware security;
- Hosting programmatic activities, including the NSTC Workforce Center of Excellence, Design Enablement Gateway, and a future Investment Fund; and
- Convening NSTC members and stakeholders from across the semiconductor ecosystem.

The Budget proposes \$25 million one-time General Fund in 2025-26 to reimburse Natcast for capital expenditures to build the facility.

REGIONAL INITIATIVE FOR SOCIAL ENTERPRISES PROGRAM

The Budget proposes \$17 million one-time General Fund for the Regional Initiative for Social Enterprises Program (CalRISE). Initially established in 2022, CalRISE provides financial and technical assistance to employment social enterprises to help them build capacity to create and retain jobs in communities. Employment social enterprises are businesses that provide jobs, on-the-job training, and specialized support to people who face high barriers to work, including homelessness, previous incarceration, substance use or mental health issues. This investment aims to connect employment social enterprises with the thirteen California Jobs First Regional Collaboratives, aligning their job creation and training programs with the industry sectors prioritized by each of the Collaboratives.

GOVERNOR'S OFFICE OF SERVICE AND COMMUNITY ENGAGEMENT

The Governor's Office of Service and Community Engagement (GO Serve) was established as an independent department in the 2024 Budget Act. GO Serve consists of the Office of Community Partnerships and Strategic Communications, California Volunteers, and the Youth Empowerment Commission. GO Serve elevates paid service and volunteerism, promotes more youth and community engagement, and advances public awareness and outreach campaigns to tackle our state's most pressing challenges.

CALIFORNIANS FOR ALL COLLEGE CORPS

The Californians for All College Corps, established in 2021, is a partnership with the University of California, California State University, California Community Colleges, and private California university systems to support lower debt college pathways for low-income students, service opportunities, and career development. GO Serve has awarded funding to more than 45 public and private higher education campuses across the state, that currently supports over 3,000 service positions.

The Budget proposes \$5 million General Fund in 2025-26, and \$83.6 million ongoing General Fund beginning in 2026-27, to continue and expand the College Corps program that would otherwise end July 30, 2026. Overall funding for College Corps is \$68.1 million General Fund in 2025-26 and \$83.6 million General Fund ongoing. These resources will expand service opportunities to more than 4,000 undergraduate students

annually and partnerships with over 50 universities, including CSU and UC campuses, community colleges, and private universities. This funding will also be used to establish an alumni and workforce development program to support employment pathways for fellows.

BELONGING CAMPAIGN

The Budget proposes \$5 million one-time General Fund for the Office of Community Partnerships and Strategic Communications to launch a Belonging Campaign by January 2026. The Belonging Campaign will help communities better identify pathways to social connectedness and engagement. The Office will initiate research projects to evaluate how Californians define belonging and how connected they feel to their communities, develop a strategy to improve the state's efforts in engaging community, and encourage increased applications for the state's service corps.

CANNABIS

The state has demonstrated its commitment to fostering a sustainable and equitable legal cannabis market through investments and reforms. Efforts include reforming the cannabis tax structure, assisting local governments in transitioning licensees from provisional to annual licenses, and implementing programs such as the High-Road Cannabis Tax Credit, Cannabis Equity Tax Credit, and the Cannabis Equity Retailer Vendor Compensation Program. Actions taken to date have reduced financial and administrative barriers, advanced equity within the industry, and strengthened the regulated market.

UPDATED ALLOCATION OF CANNABIS TAX FUND

Proposition 64 specifies the allocation of resources in the Cannabis Tax Fund, which are continuously appropriated. Pursuant to Proposition 64, expenditures are prioritized for regulatory and administrative workload necessary to implement, administer, and enforce the Cannabis Act, followed by research and activities related to the legalization of cannabis and the past effects of its criminalization. Once these priorities have been met, the remaining funds are directed to what are referred to as Allocation 3 programs—youth education, prevention, early intervention, and treatment; environmental protection; and public safety-related activities.

The Budget estimates \$468.2 million will be available for Allocation 3 programs in 2025-26 as follows:

- **Education, prevention, and treatment of youth substance use disorders and school retention**—60 percent (\$281 million)
- **Clean-up, remediation, and enforcement of environmental impacts created by illegal cannabis cultivation**—20 percent (\$93.6 million)
- **Public safety-related activities**—20 percent (\$93.6 million)

FARM TO SCHOOL

The Budget proposes \$24.9 million one-time General Fund for the Department of Food and Agriculture to advance the California Farm to School Network, the California Farm to School Incubator Grant Program, Climate Smart Technical Assistance, and further the recommendations of the Farm to School Roadmap for Success.

The California Farm to School Program cultivates equity, nurtures students, builds climate resilience, and creates scalable and sustainable change in the school food system through the California Farm to School Incubator Grant Program, the California Farm to School Network, and the California Farm to School interagency working group. The program currently serves 49 percent of all California schoolchildren, providing proven economic, environmental, and equity benefits to California's highest need communities. The California Farm to School Incubator Grant Program has been oversubscribed and continues to increase in demand in each application period.

The requested resources will support the California Farm to School Incubator Grant Program, the California Farm to School Network regional events, conferences, trainings, and Climate Smart Technical Assistance for producers.

MUSEUM OF TOLERANCE

The Budget proposes \$10 million one-time General Fund for capital improvements to continue the modernization and expansion of the Museum of Tolerance, which has provided diversity training to more than 75,000 California teachers and more than 125,000 California criminal justice professionals.

The Museum of Tolerance is the educational arm of the Simon Wiesenthal Center, an internationally renowned Jewish human rights organization. The only museum of its kind in the world, the Museum of Tolerance is dedicated to challenging visitors to understand the Holocaust in both historic and contemporary contexts and confront all forms of prejudice and discrimination in the world today, including antisemitism.

CALIFORNIA STATE LIBRARY PARKS PASS

The Budget proposes \$6.8 million one-time General Fund for the continuation of the California State Library Parks Pass program. In partnership with the First Partner's Office and the California State Library, the Department of Parks and Recreation is providing free vehicle day-use entry to over 200 participating state park units operated by State Parks for check out to library-card holders. The California State Library Parks Pass is valid for entry of one passenger vehicle with capacity of nine people or less or one highway licensed motorcycle.

To date, a total of 33,000 park passes have been distributed to California's public libraries, including tribal libraries, throughout the state.

CALIFORNIA INDIAN HERITAGE CENTER

The Budget proposes \$6 million from the Natural Resources and Parks Preservation Fund and \$3 million in reimbursement authority from the State Parks and Recreation Fund to continue the work led by California Native American tribes, Native community leaders, and State Parks in building the first-ever California Indian Heritage Center in West Sacramento at the confluence of the American and Sacramento Rivers.

These funds will support the next steps in building the Center through preparing working drawings of the facilities and beginning initial construction of immediate public use improvements. The reimbursements will be accomplished through fundraising efforts with community partners. Once built, the California Indian Heritage Center will serve as a place for California Native American tribes to gather the public to reflect on tribal cultural preservation and land stewardship, and draw visitors from across the world to engage and celebrate the living cultures of California tribal communities.

DEPARTMENT OF MOTOR VEHICLES

The Department of Motor Vehicles (DMV) continues to modernize its operations, enhancing field office services and expanding alternative service channels. However, the Budget currently projects that the Motor Vehicle Account (MVA), the DMV's primary funding source, will be insolvent in 2025-26 absent reductions and funding shifts, which will have negative impacts on the DMV's modernization efforts and field office wait times if not addressed.

The Budget proposes MVA offsets to maintain a positive balance in the account. This includes:

- **State Air Resources Board Expenditures**—A transfer of \$85 million Air Pollution Control Fund in 2025-26 and a transfer of \$81 million Greenhouse Gas Reduction Fund in 2025-26 to the MVA for offsetting expenditures of the State Air Resources Board related to its Mobile Source Program. Funds for these transfers come from available fund balances and funding made available from Proposition 4 backfills. See the Climate Change and Environment Chapter.

Given the projected fiscal constraints in the MVA by 2025-26, the Administration will continue to prioritize fiscal discipline and will set a high bar for any new workload or initiatives beyond the DMV's existing operational priorities. By focusing on core operational priorities, the DMV will focus on serving Californians while navigating the MVA's fiscal constraints.

CREATING A NEW CONSUMER PROTECTION AGENCY

The new California Consumer Protection Agency is responsible for fostering an equitable and inclusive California by licensing and regulating over 4 million professionals and businesses and protecting consumers. The Agency works to protect consumers by continuously improving enforcement efforts and modernizing technology to address emerging issues that may adversely impact consumers.

The state will build upon this foundation by focusing on consumer protection initiatives within the new California Consumer Protection Agency. The Agency will enhance how consumers and businesses interact with government processes, offering innovative solutions that foster trust, efficiency, and equity.

Establishing a dedicated agency for consumer services and business oversight will strengthen licensing and enforcement activities, thereby protecting consumers and entities licensed and regulated by the various departments, boards, and bureaus within the Agency.

More details will be provided in the spring through a Reorganization Plan submitted to the Little Hoover Commission. See the Housing and Homelessness Chapter for information on the proposed California Housing and Homelessness Agency.

GENERATIVE ARTIFICIAL INTELLIGENCE PROCESSES

On September 6, 2023, the Governor signed Executive Order N-12-23, which directs the Government Operations Agency (GovOps), the California Department of General Services (DGS), and the California Department of Technology (CDT) to update the state's project approval, procurement, and contracting processes for Generative Artificial Intelligence (GenAI) related efforts using results from potential GenAI pilot projects. In 2024, GovOps, CDT, the Office of Data and Innovation (ODI) and DGS initiated five pilot projects using GenAI applications. The first cohort is now completing initial Proof-of-Concept testing and evaluation where many promising results have already been found. For example, the California Department of Transportation is testing how GenAI can make more effective and efficient decisions using available data to improve overall traffic conditions and safety. Building upon the results of the first cohort, additional GenAI efforts are underway. The Department of Housing and Community Development (HCD) is seeking potential GenAI models to assist in analyzing lengthy Housing Element Annual Progress Reports, required of all local governments to demonstrate adequate planning has been completed. GenAI can reduce the time staff spend reviewing these reports, allowing HCD to direct its resources toward other priorities such as enforcement and statewide housing and homelessness planning.

Based on the success of these solutions, additional opportunities for improvement to current state processes have been identified. The state is leveraging lessons learned from the Technology Modernization Funding model established in 2021. CDT along with GovOps, ODI, DGS, and the Department of Finance are reviewing the current project approval lifecycle process for technology projects to streamline the project delivery lifecycle and provide meaningful and timely oversight of projects. Some of the proposed changes will streamline internal administrative procurements, CDT project approvals and oversight processes, and reassess how technology projects are currently funded. Additional details will be provided in the spring.

EDUCATION AND WORKFORCE DEVELOPMENT COORDINATING COUNCIL

The Budget proposes \$5 million General Fund in 2025-26 and ongoing for GovOps to establish a planning and coordinating entity to bring together TK-12 education, higher education and state economic and labor agencies to improve coordination of resources and initiatives across state government in alignment with recommendations from the Master Plan for Career Education. See the Higher Education Chapter for more information on the Master Plan for Career Education.

CALIFORNIA EDUCATION LEARNING LAB

The Budget transfers the California Education Learning Lab (Learning Lab) from the Governor's Office of Land Use and Climate Innovation (LCI) to GovOps to further streamline efforts and enable LCI to focus on its core responsibilities. Specifically, the Budget proposes a net-zero transfer of resources totaling \$5.5 million General Fund in 2025-26, and \$4 million General Fund in 2026-27 and ongoing, and one position. As the state continues to advance improved coordination and collaboration of initiatives and resources through the Master Plan for Career Education and drive public sector innovation to leverage technology to better serve Californians, this transfer will support GovOps collaboration and coordination on the goals of the Learning Lab.

EMPLOYEE COMPENSATION AND BARGAINING

The Budget includes \$917.8 million (\$368.2 million General Fund) for increased employee compensation, health care costs for active state employees, and retiree health care prefunding contributions for active employees in 2025-26. Included in these costs are collectively bargained salary and benefit increases resulting from contracts and side letter negotiations. The Budget also includes funding for the 2026 calendar year projected increases in health care and dental premiums and enrollment.

Collective bargaining negotiations will commence with seven bargaining units representing Attorneys and Hearing Officers; Correctional Officers; Professional Engineers; Stationary Engineers; Physicians, Dentists, and Podiatrists; Psychiatric Technicians; and Health and Social Services/Professionals, whose contracts or side letter agreements will expire in summer 2025.

PAYING DOWN UNFUNDED LIABILITIES

The Administration remains committed to the security of state retiree benefits and the long-term sustainability of state pension systems. Over the last decade, the state implemented significant measures to address its retirement liabilities through public pension law reform, implementation of funding strategies to pay down unfunded pension and retiree health benefits, and the allocation of billions of dollars in supplemental funding beyond the required annual contributions to the California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS). The Budget includes:

- **State Employees' Retirement Contributions**—\$9.1 billion (\$4.9 billion General Fund) for the statutorily required annual contribution to CalPERS for state pension costs in 2025-26. This is an increase of \$2.3 billion (\$1.5 billion General Fund) as compared to the 2024 Budget Act. The 2024 Budget Act reflects the application of the one-time \$1.7 billion Proposition 2 supplemental pension payment made to CalPERS in 2023 toward state plans' unfunded liabilities, resulting in lower required contributions in 2024-25. Of the \$9.1 billion state contributions for 2025-26, \$744.1 million General Fund are included for California State University retirement costs. Additionally, the Budget includes \$1.5 billion one-time Proposition 2 debt repayment funding as a supplemental payment toward the state plans' unfunded liabilities.
- **Teachers' Retirement Contributions**—\$4.6 billion General Fund for the statutorily required annual state contribution to CalSTRS in 2025-26. The roughly \$367 million increase from the 2024 Budget Act is due to higher-than-anticipated growth in creditable compensation from 2022-23 to 2023-24.
- **State Health Care Benefits**—\$385 million in one-time Proposition 2 debt repayment funding in 2025-26 for the employer's share of contributions to pay for future retiree health benefits.

The State Retirement and Health Care Contributions figure provides a historical overview of contributions to CalPERS, CalSTRS, the Judges' Retirement System (JRS), the Judges' Retirement System II (JRS II), and the Legislators' Retirement System (LRS) for pension and health care benefits.

State Retirement and Health Care Contributions ^{1/2/3/}
(Dollars in Millions)

	CalPERS	CSU CalPERS	CalSTRS	JRS	JRS II	LRS ^{5/}	Active Health & Dental ^{6/}	Retiree Health & Dental	CSU Retiree Health	Employer OPEB Prefunding ^{7/}
2016-17	\$4,754	\$621	\$2,473	\$202	\$68	\$1	\$3,104	\$1,623	\$272	\$342 ^{8/}
2017-18	5,188	661	2,790	199	80	1	3,192	1,695	285	189
2018-19	5,506	683	3,082	194	84	1	3,255	1,759	313	394
2019-20	5,946	716	3,323	242	91	1	3,371	1,844	326	562
2020-21	4,925	680	3,428 ^{4/}	225	84	1	3,398	1,938	339	600
2021-22	5,363	677	3,862	194	91	1	3,501	2,019	356	1,292 ^{9/}
2022-23	7,475	744	3,712	208	86	1	3,731	2,208	392	735
2023-24	7,728	744	3,939	211	89	0	4,139	2,417	428	711
2024-25	6,251	609	4,257	217	92	0	4,574	2,723	484	663
2025-26 ^{10/}	8,370	744	4,624	181	101	0	5,012	3,030	542	716

^{1/} The chart does not include contributions for the University of California pension or retiree health care costs.

^{2/} The chart does not reflect the following pension payments: \$6 billion supplemental payment to CalPERS in 2017-18 authorized by Chapter 50, Statutes of 2017 (SB 84), additional payments to CalPERS and CalSTRS authorized in Chapter 33, Statutes of 2019 (SB 90), Chapter 859, Statutes of 2019 (AB 118), Chapter 78, Statutes of 2021 (AB 138), Chapter 67, Statutes of 2022 (SB 191), Chapter 39, Statutes of 2023 (AB 130), Chapter 52, Statutes of 2024 (AB 171), and Proposition 2 payments to CalPERS proposed in the 2025-26 Governor's Budget.

^{3/} In addition to the Executive Branch, this chart includes Judicial and Legislative Branch employees. Contributions for judges and elected officials are included in JRS, JRS II, and LRS. Amounts displayed in the CalPERS column include statewide contributions to the five CalPERS state plans, including contributions from employers that are not included in the annual Budget Act.

^{4/} As part of the 2020 Budget Act, the Teachers' Retirement Board's statutory authority to adjust the state contribution rate for fiscal year 2020-21 was suspended. The amount shown excludes the additional \$297 million in supplemental pension payment from Proposition 2 debt payment funding authorized in the 2021 Budget Act.

^{5/} In 2023-24, no state employer contributions to the Legislators' Retirement System are included as the fund was in a surplus position due to the termination of all active members. In 2024-25, a one-time contribution of \$75,085 was required due to negative impacts of investment losses and cost of living adjustments to the fund. In 2025-26, no state employer contributions are expected to be paid to LRS because the 2024-25 one-time contribution returned the plan to 100 percent funded status.

^{6/} These amounts include health, dental, and vision contributions for employees within state civil service, the Judicial and Legislative Branches, and the California State University (CSU).

^{7/} Amount reflects the employer contribution to pay down the Other Post-Employment Benefits (OPEB) unfunded liability.

^{8/} Amount includes a one-time prefunding contribution of \$240 million pursuant to Chapter 2, Statutes of 2016 (AB 133).

^{9/} Amount includes \$616 million to help ensure full funding by 2046, which is provided by the employer on behalf of the employees, based on the actuarial liability for each bargaining unit, as employee prefunding contributions were suspended in 2020-21 due to the Personal Leave Program 2020.

^{10/} Estimated as of the 2025-26 Governor's Budget, contributions sourced from the General Fund are estimated to be \$4.2 billion for CalPERS, \$744 million for CSU CalPERS, \$2.4 billion for Active Health and Dental, and \$383 million for OPEB Prefunding. Fiscal year 2025-26 contributions to CalSTRS, JRS, JRS II, LRS, and Retiree Health & Dental (including CSU) are funded entirely by the General Fund.

GOVERNMENT EFFICIENCY AND COST SAVING MEASURES

To achieve a balanced budget and further promote government efficiencies, the Budget assumes permanent reductions to nearly all state departments' budgets beginning in 2024-25.

The 2024 Budget Act estimated efficiencies in state government by eliminating up to 10,000 vacant positions in 2025-26 and reducing state operations expenditures by up

to 7.95 percent beginning in 2024-25. By working with departments through the first half of the fiscal year on preliminary savings plans, the Administration identified a significant portion of previously estimated positions and state operations expenditures as critical to public safety, fire safety, 24-hour staffing requirements, and delivery of mission-critical public benefits. These positions and expenditures were left intact. The Administration continues to work with departments to identify specific program areas for efficiencies while minimizing public impact.

- **Vacant Positions Funding Reduction and Elimination of Positions**—\$617.6 million (\$234.4 million General Fund) in 2024-25, and ongoing, for savings associated with vacant positions and the elimination of approximately 6,500 positions starting in 2025-26, and ongoing.
- **State Operations Ongoing Reductions**—\$1.5 billion (\$820 million General Fund) in 2024-25, and \$2 billion (\$1.2 billion General Fund) in 2025-26, and ongoing, reduction to state operations. This reduction includes personal services, operating expenses and equipment, and consulting and professional services costs.

INFRASTRUCTURE

Infrastructure investments support economic development by facilitating the mobility of people and products, reducing costs of goods and services, and increasing competitiveness. The increased productivity associated with infrastructure investment is necessary to achieve higher long-term living standards.

As a key component of the Administration's economic development strategy, public works investment in California is at a scale not seen since the mid-20th century. Just as roads, highways, water systems, and schools were built during that period to meet the needs of a growing California, strategic public investment is necessary to build the future for the 21st century as well.

Since 2021, an unprecedented \$66.8 billion of federal funds and approximately \$42.3 billion of one-time state investments has provided a total of \$109.1 billion of additional funding to projects that support clean energy, public transit, flood control and safe drinking water, and a faster internet for all Californians.

In 2024, voters approved an additional \$26.4 billion for three additional bond measures to further the state's commitment to infrastructure investments to modernize the state's behavioral health care system, enhance and update the state's public education facilities, and protect communities and natural resources from the impacts of climate change.

- **Proposition 1:** Behavioral Health Infrastructure Bond Act of 2024—\$6.4 billion.

- **Proposition 2:** Kindergarten Through Grade 12 Schools and Local Community College Public Education Facilities Modernization, Repair, and Safety Bond Act of 2024—\$10 billion.
- **Proposition 4:** Safe Drinking Water, Wildfire Prevention, Drought Preparedness, and Clean Air Bond Act of 2024—\$10 billion.

When combined with existing federal and state investments, a total of \$135.5 billion of additional funding has been committed to enhance the state's infrastructure since 2021.

In addition to this unprecedented level of investment, the Administration has worked with the Legislature to accelerate critical infrastructure projects across California by streamlining the processes for environmental review and permitting of projects.

FEDERAL INVESTMENTS

With the passage of federal legislation, the state has received billions of dollars and is expecting to receive billions of dollars more for a wide array of infrastructure projects:

- **Infrastructure Investment and Jobs Act**—As of November 2024, the state expects to receive \$46.7 billion in formula funding and \$15.1 billion in competitive funding (a total of \$61.8 billion) for transportation infrastructure, broadband, and climate resilience projects.
- **Inflation Reduction Act**—As of November 2024, the state expects to receive \$3 billion, with billions more available nationwide for energy and climate change investments.
- **American Rescue Plan Act**—California has allocated over \$2 billion for constructing affordable housing; acquiring, rehabilitating, and converting buildings for long-term housing for those experiencing homelessness; investing in infrastructure to expand affordable broadband access; and resuming necessary maintenance and repairs on state-owned buildings, infrastructure, and assets.

CRITICAL STATE INFRASTRUCTURE

The California Infrastructure Planning Act (Act), pursuant to Chapter 606, Statutes of 1999, requires the Governor to submit a five-year infrastructure plan to the Legislature

for consideration with the annual budget bill. This chapter, along with other information on the Department of Finance website (www.dof.ca.gov), fulfills the requirements of the Act. The 2025 Five-Year Infrastructure Plan (Plan) focuses on meeting core state responsibilities with limited available resources.

The Plan includes approximately \$55.4 billion in state infrastructure investments over the next five years. Considering the current fiscal outlook, the Plan addresses only the most critical investments in capital assets that support core state functions, including fire and life safety and/or court-ordered projects.

See the Infrastructure Plan—Proposed Spending figure for a summary of the proposed funding by program area and the Statewide Capital Funding by Department and Fund Source figure for a summary of the proposed funding by year, department, and fund source. Appendix 1, which includes a detailed listing of the specific projects proposed to be funded, can be found on the Department of Finance website.

Infrastructure Plan—Proposed Spending

(Dollars in Thousands)

Capital Expenditures: Program Area	Five-Year Capital Funding
Transportation	\$48,844,155
Judicial Branch	2,457,480
Natural Resources	2,216,182
Education	837,110
Health and Human Services	499,791
General Government	413,112
Corrections and Rehabilitation	102,143
Total	\$55,369,973

Statewide Capital Funding by Department and Fund Source

(Dollars in Thousands)

Program Area	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Judicial Branch						
Judicial Branch	39,785	1,612,135	751,951	28,451	25,158	2,457,480
Subtotal	\$39,785	\$1,612,135	\$751,951	\$28,451	\$25,158	\$2,457,480
Transportation						
Department of Transportation	9,636,015	9,502,023	9,628,800	9,676,800	9,687,800	48,131,438
Department of the California Highway Patrol	1,000	17,863	270,408	23,500	226,760	539,531
Department of Motor Vehicles	0	71,511	12,607	29,499	59,569	173,186
Subtotal	\$9,637,015	\$9,591,397	\$9,911,815	\$9,729,799	\$9,974,129	\$48,844,155
Natural Resources						
Tahoe Conservancy	6,528	350	1,800	0	0	8,678
Department of Forestry and Fire Protection	137,885	727,799	180,287	768,734	2,000	1,816,705
Department of Fish and Wildlife	0	0	1,700	0	0	1,700
Department of Parks and Recreation	16,984	15,473	187,142	0	0	219,599
Department of Water Resources	169,500	0	0	0	0	169,500
Subtotal	\$330,897	\$743,622	\$370,929	\$768,734	\$2,000	\$2,216,182
Health and Human Services						
Department of Developmental Services	0	4,331	6,603	188,604	0	199,538
Department of State Hospitals	2,844	31,333	91,240	113,247	61,589	300,253
Subtotal	\$2,844	\$35,664	\$97,843	\$301,851	\$61,589	\$499,791
Corrections and Rehabilitation						
Department of Corrections and Rehabilitation	14,122	11,172	19,469	44,091	13,289	102,143
Subtotal	\$14,122	\$11,172	\$19,469	\$44,091	\$13,289	\$102,143
Education						
Department of Education	1,455	39,528	20,652	940	17,164	79,739
California Community Colleges	80,064	59,559	617,748	0	0	757,371
Subtotal	\$81,519	\$99,087	\$638,400	\$940	\$17,164	\$837,110
General Government						
Office of Emergency Services	3,167	0	0	0	0	3,167
Department of General Services	0	94,835	275,292	0	8,619	378,746
Department of Food and Agriculture	242	567	3,203	0	0	4,012
California Military Department	1,169	6,218	2,000	4,200	2,200	15,787
Department of Veterans Affairs	1,400	0	0	0	0	1,400
Infrastructure Planning	2,000	2,000	2,000	2,000	2,000	10,000
Subtotal	\$7,978	\$103,620	\$282,495	\$6,200	\$12,819	\$413,112
Statewide Total	\$10,114,160	\$12,196,697	\$12,072,902	\$10,880,066	\$10,106,148	\$55,369,973
Proposed, By Fund						
General Fund	78,374	217,481	276,677	230,000	155,635	958,167
Special Fund	3,260,204	3,217,953	3,354,102	3,278,620	3,282,140	16,393,019
Public Buildings Construction Fund/ Non-Governmental Cost Funds	124,295	2,400,311	1,357,535	971,766	261,213	5,115,120
General Obligation Bond Funds	276,757	80,122	617,748	0	0	974,627
Federal Funds	5,865,830	5,780,830	5,869,840	5,899,680	5,907,160	29,323,340
Reimbursements/Other Governmental Cost Funds	508,700	500,000	597,000	500,000	500,000	2,605,700
Statewide Total	\$10,114,160	\$12,196,697	\$12,072,902	\$10,880,066	\$10,106,148	\$55,369,973

JUDICIAL BRANCH

The Judicial Branch consists of the Supreme Court, Courts of Appeal, and trial courts. The Supreme Court is located in the Civic Center Plaza in San Francisco and the Ronald

Reagan State Office Building in Los Angeles and has office space in San Diego. The Courts of Appeal are organized into six districts and operate in nine different locations. The trial courts occupy 430 facilities and provide 2,200 courtrooms in 58 counties statewide. The facilities of the Supreme Court, Courts of Appeal, and trial courts encompass not only the public courtroom spaces but also the chambers and workspaces where judicial officers and courtroom staff prepare for proceedings; secure areas, including holding cells; and building support functions.

The Judicial Branch also consists of the Judicial Council, which has administrative facilities located in San Francisco and Sacramento.

The Plan includes \$2.5 billion (\$117.6 million General Fund and \$2.3 billion Public Buildings Construction Fund) over the next five years for study funds and for eleven Judicial Branch projects identified as the most critical in the 2019 Facilities Reassessment.

The Budget proposes \$39.8 million General Fund for the courthouse in the Juvenile Hall Addition and Renovation in Butte County, the New Solano Hall of Justice in Fairfield, the New Fresno Courthouse, the New San Luis Obispo Courthouse, the New Tracy Courthouse in San Joaquin County, and Statewide - Budget Package and Advanced Planning.

TRANSPORTATION

The Budget maintains the entirety of the transportation package included in recent budgets. This includes \$15.4 billion from various funds over multiple years for the following:

- \$7.7 billion for high-priority transit and rail infrastructure projects that will improve rail and transit connectivity between state and local/regional services that are designed to provide options to opt-out of traffic congestion and reduce greenhouse gas emissions. A portion of these funds can also be used to support transit operations.
- \$4.2 billion Proposition 1A for the High-Speed Rail Authority to continue building the 119-mile Central Valley Segment from Madera to just north of Bakersfield.
- \$1.2 billion for projects that improve goods movement on rail and roadways at port terminals, including railyard expansions, new bridges, and zero-emission modernization projects.

INFRASTRUCTURE

- \$1.1 billion for Active Transportation Program projects, the Reconnecting Communities Highways to Boulevards Pilot program, and climate adaptation projects to advance equity and health outcomes.
- \$1.1 billion for the Zero Emission Transit Capital Program.
- \$150 million for grade separation projects that support critical safety improvements and improve traffic and rail movement by separating the vehicle roadway from the rail tracks.

In addition to maintaining the transportation package, the Budget includes \$25 million General Fund for the Clean California Program for a Community Cleanup and Employment Pathways Grant Program. This funding will provide matching grants to communities with a Clean California Community designation focused on both litter remediation and jobs creation.

CALIFORNIA HIGHWAY PATROL

The California Highway Patrol (CHP) operates nearly 500 facilities statewide, including 8 field division offices, 102 area offices, 24 dispatch/communications centers, 39 commercial vehicle inspection facilities and platform scales, 8 air operations facilities, 34 resident posts, 267 remote telecommunication sites, a training academy, and various administrative facilities. These facilities support the CHP's mission to provide the highest level of safety, service, and security to the people of California.

The Plan includes \$548.6 million (\$83 million General Fund, \$5 million Motor Vehicle Account (MVA) and \$460.6 million Public Buildings Construction Fund) over the next five years for various facility replacement projects statewide. This includes five continuing area office replacement projects and twelve future area office replacement projects.

The Budget proposes \$1 million MVA for Statewide - Planning and Site Identification funding to enable CHP to take initial steps to address structural and functional deficiencies in facilities statewide.

DEPARTMENT OF MOTOR VEHICLES

The Department of Motor Vehicles (DMV) operates 240 facilities statewide. Many offices contain multiple programs, including vehicle/vessel identification and compliance, driver license and personal identification, driver safety, occupational licensing, and investigation. These facilities support the DMV's mission to serve the public by licensing

drivers, registering vehicles, securing identities, and regulating the motor vehicle industry in pursuit of public safety.

The Plan includes \$173.2 million (\$44.3 million General Fund, \$2 million MVA, and \$126.9 million Public Buildings Construction Fund) over the next five years for one continuing office replacement project, three new office replacement projects, and Statewide - Planning and Site Identification funding. These projects will address structural and functional deficiencies in facilities statewide.

CALIFORNIA TAHOE CONSERVANCY

The California Tahoe Conservancy manages programs to help protect Lake Tahoe's water quality and conserve wildlife habitat, watershed areas, and public access on the California side of the Lake Tahoe Basin. The Conservancy is a primary implementer of the State of California's responsibilities under the Environmental Improvement Program (EIP) for the Lake Tahoe Basin—a 1997 agreement between California, Nevada, the Tahoe Regional Planning Agency, the federal government, local governments, and various private entities. The EIP is updated periodically to include more refined estimates of projects, modifications in the scope of identified projects, and new projects.

The Plan includes \$8.7 million (\$2.0 million General Obligation bond funds and \$6.7 million other funds) over the next five years for the Sunset Stables Reach 6: Upper Truckee River Restoration Project, opportunity acquisitions, and study and planning funds for possible future projects.

The Budget proposes \$6.5 million (\$1.6 million General Obligation bond funds and \$4.9 million other funds) for the initial phases of these projects.

DEPARTMENT OF FORESTRY AND FIRE PROTECTION

The Department of Forestry and Fire Protection (CAL FIRE) operates and manages more than 640 facilities and other assets statewide. These include 240 fire stations, 13 air attack bases, 11 helitack bases, 30 conservation camps, 45 fire centers, 21 unit headquarters, 112 telecommunications facilities, 16 administrative headquarters, 6 training centers, 14 state forests, 1 forestry nursery, 1 statewide seed bank, and over 100 other facilities that support fire protection and resource management efforts for more than 31 million acres of both state and privately owned wildlands throughout California.

INFRASTRUCTURE

The Plan includes \$1.8 billion (\$267 million General Fund and \$1.5 billion Public Buildings Construction Fund) over the next five years for the continuation and addition of critical infrastructure projects statewide with an emphasis on enhancement of operational capabilities. Projects include, but are not limited to, the creation of a new training center which is necessary for the implementation of the 66-hour work week, and the replacement of helitack and air attack bases to accommodate CAL FIRE's new helicopter fleet and new federal C-130 aircraft. The Plan also includes the replacement of aging fire stations and unit headquarter facilities.

The Budget proposes \$137.9 million (\$14.3 million General Fund and \$123.6 million Public Buildings Construction Fund) for the continuation and addition of critical major capital projects, including the replacement of various fire stations, unit headquarters, helitack bases, and air attack bases.

DEPARTMENT OF FISH AND WILDLIFE

The Department of Fish and Wildlife (Fish and Wildlife) manages 742 properties statewide. Several state agencies purchase land for the purpose of habitat or wildlife protection, and management responsibilities for these properties are often transferred to Fish and Wildlife; therefore, the amount of land under the department's control continues to increase. The properties managed by Fish and Wildlife include: 111 wildlife areas, 136 ecological reserves, 138 public access areas, and 21 fish hatcheries.

The Plan includes \$1.7 million special funds over the next five years for projects at the Silverado Fisheries Base and the Fish Springs Hatchery.

DEPARTMENT OF PARKS AND RECREATION

The Department of Parks and Recreation consists of 280 parks, beaches, trails, wildlife areas, open spaces, off-highway vehicle areas, and historic sites totaling approximately 65 million acres of land, including 343 miles of coastline; 991 miles of lake, reservoir and river footage; more than 15,000 campsites and alternative camping facilities; and more than 6,000 miles of motorized and non-motorized trails.

The Plan includes \$219.6 million (\$17.3 million General Obligation bond funds and \$202.3 million other funds) over the next five years for new and continuing major capital projects at Candlestick Point State Recreation Area and the future California Indian Heritage Center.

The Budget proposes \$17 million (\$2 million General Obligation bond funds and \$15 million other funds) for projects at Hollister Hills State Vehicular Recreation Area, R.H. Meyer Memorial State Beach, Border Field State Park, Candlestick Point State Recreation Area and the California Indian Heritage Center.

DEPARTMENT OF WATER RESOURCES

The Department of Water Resources (DWR), Division of Flood Management and the Division of Multibenefit Initiatives are committed to a wide and necessary array of flood risk reduction investments such as U.S. Army Corps of Engineers (USACE)-led urban projects, repair of storm-damaged infrastructure, and systemwide multi-benefit projects. DWR has taken a comprehensive look at funding needs over the next five years and beyond, and will continue to work on flood management projects that reduce flood risk and enhance flood system resiliency to address the impacts of climate change, improve operations and maintenance of the flood management system, and improve ecosystem functions.

Much of the existing flood management system in the Central Valley is made up of a complex, integrated system of levees, channel improvements, bypasses, operable and passive weirs, closure structures, pumping plants, and other related flood management facilities. DWR, in partnership with the Central Valley Flood Protection Board (Flood Board), participates with USACE and local entities in the operation, maintenance, repair, rehabilitation, and replacement of these facilities.

The Central Valley Flood Protection Act of 2008 requires DWR to prepare, and the Flood Board to adopt, the Central Valley Flood Protection Plan (Flood Plan). The Flood Plan is California's strategic blueprint to improve flood risk reduction in the Central Valley. The Flood Plan lays out strategies to:

- Prioritize the state's investment in flood management over the next three decades.
- Promote multi-benefit projects.
- Integrate and improve ecosystem functions associated with flood risk reduction projects.

The Five-Year Capital Outlay Plan supports DWR flood risk reduction projects that:

- Implement improvements to the State Plan of Flood Control identified in the Flood Plan in coordination with the USACE, Flood Board, and local agencies, and address other known critical deficiencies in the Central Valley flood system.
- Advance flood improvements along the American and Sacramento Rivers and the Yolo Bypass, and locations in the San Joaquin such as Paradise Cut.
- Complete work on urban multi-benefit projects that reduce flood risk, protect habitat, and provide recreation.
- Work with USACE and local agencies to provide financial assistance to complete design and construction of flood risk reduction projects across the state.

The Salton Sea, California's largest lake, is receding in part due to existing water conservation actions in the Imperial Valley that have reduced inflows to the Sea. Areas of exposed lakebed contribute to harmful dust emissions and reduce important environmental habitat. Along with the California Natural Resources Agency, DWR helps address historic inequities in the region by reducing the contributions of exposed lakebed to poor air quality. The goal is to suppress dust around the Salton Sea by installing aquatic habitat, vegetation, or interim surface roughening.

The Budget proposes \$21.9 million Proposition 4 for various flood management system projects in the Central Valley, including \$8 million for Systemwide Flood Risk Reduction projects and \$13.9 million for the Urban Flood Risk Reduction Program, and an additional \$147.6 million Proposition 4 for the Salton Sea Management Plan.

DEPARTMENT OF DEVELOPMENTAL SERVICES

The Department of Developmental Services (DDS) oversees two developmental centers, Porterville and Fairview. Porterville Developmental Center houses the Secure Treatment Program and Fairview Developmental Center (FDC) is currently in warm shutdown. DDS also operates six Stabilization, Training, Assistance, and Reintegration homes and is projected to open a seventh home in 2025. Three additional Complex Needs Homes were approved in September 2023 and will be built on the FDC property. Lastly, DDS is responsible for the maintenance of interior finishes and equipment at Canyon Springs Community Facility in Riverside County. These facilities support Californians with developmental disabilities in achieving their goals.

The Plan includes \$199.5 million (\$17.5 million General Fund and \$182.1 million Public Buildings Construction Fund) over the next five years for the design and construction of residence buildings and the expansion of the control room at the Porterville Developmental Center to address space and infrastructure deficiencies.

DEPARTMENT OF STATE HOSPITALS

The Department of State Hospitals (DSH) oversees five hospitals—Atascadero, Coalinga, Metropolitan, Napa, and Patton. These facilities support DSH's mission to provide evaluation and treatment services in a safe and responsible manner to State Hospital patients.

The Plan includes \$300.2 million (\$217.1 million General Fund and \$83.1 million Public Buildings Construction Fund) over the next five years to: (1) address electrical, water, and utility plant deficiencies at Atascadero, Metropolitan, Napa, and Patton State Hospitals, (2) provide a skilled nursing facility at Coalinga to address the aging population, and (3) renovate patient housing at Metropolitan for civilly-committed patients.

The Budget proposes \$2.8 million General Fund for the initial phase of the Electrical Infrastructure Upgrades project at Napa State Hospital.

DEPARTMENT OF CORRECTIONS AND REHABILITATION

The Department of Corrections and Rehabilitation (CDCR) operates 31 state-owned institutions, 34 firefighting and conservation camps, and one local justice-involved youth camp.

CDCR and the Board of State and Community Corrections (BSCC) jointly administer several programs to partially finance the design and construction of county correctional facilities. The programs consist of Adult Local Criminal Justice and Local Youth Offender Rehabilitation facilities, and were authorized through the 2007 Senate Bill 81 (Youth), the 2007 Assembly Bill 900 (Adult), the 2012 Senate Bill 1022 (Adult), the 2014 Senate Bill 863 (Adult), and the 2016 Senate Bill 844 (Adult). To date, approximately \$294 million has been awarded to 19 counties to build or remodel Youth Offender facilities and approximately \$2.1 billion has been awarded to 53 counties to build or remodel Adult Local Criminal facilities. CDCR oversees 42 of these projects totaling

approximately \$1.6 billion authorized from Assembly Bill 900, Senate Bill 81, and Senate Bill 1022.

The Plan includes \$102.1 million General Fund over the next five years for study funds and for seven projects that address critical fire and life safety upgrades.

The Budget proposes \$14.1 million General Fund for the California Health Care Facility, Stockton–Potable Water Treatment System; the Ironwood State Prison, Blythe–New Potable Water Wells; the Valley State Prison, Chowchilla–New Potable Water Wells; and Statewide–Budget Packages and Advanced Planning.

BOARD OF STATE AND COMMUNITY CORRECTIONS

As explained above, the BSCC and CDCR jointly administer several programs to partially finance the design and construction of county correctional facilities. To date, approximately \$294 million has been awarded to 19 counties to build or remodel Youth Offender facilities and approximately \$2.1 billion has been awarded to 53 counties to build or remodel Adult Local Criminal Justice facilities. BSCC oversees 29 of these projects totaling approximately \$918 million authorized from Senate Bill 1022, Senate Bill 863, and Senate Bill 844.

EDUCATION FACILITIES

Since 1998, California voters have approved more than \$50 billion in statewide General Obligation bonds to construct or renovate public school classrooms used by the state's approximately six million TK-12 students and more than \$13 billion in statewide General Obligation bonds to construct or renovate public college and university facilities. These amounts include the recently approved Proposition 2 funding of \$8.5 billion for TK-12 and \$1.5 billion for the California Community Colleges (CCCs). The Budget includes roughly \$3 billion General Fund to support the debt service costs associated with these bonds.

In addition to state General Obligation bonds, school districts may use developer fees, local General Obligation bonds, and Mello-Roos bonds to construct additional classrooms or renovate existing classrooms. CCCs may use local General Obligation bonds to support their facility needs.

The 2022 and 2023 Budget Acts provided roughly \$3.3 billion one-time General Fund to support TK-12 new construction and modernization projects through the School Facility Program.

CALIFORNIA DEPARTMENT OF EDUCATION—STATE SPECIAL SCHOOLS

The State Special Schools Division includes three residential schools—a School for the Deaf in Riverside, Schools for the Deaf and Blind in Fremont, and three diagnostic centers in Fresno, Fremont, and Los Angeles. The schools provide comprehensive educational programs composed of academic, extracurricular, and residential activities for Deaf, hard-of hearing, DeafBlind, blind, visually-impaired, and low-vision students. The diagnostic centers provide assessment services for students in special education with complex educational needs, along with professional learning and technical assistance support for educators and community partners.

The Plan includes \$79.7 million (\$40.5 million General Fund and \$39.2 million Public Buildings Construction Fund) over the next five years for seven new projects and one continuing project to address aging infrastructure at facilities statewide.

The Budget proposes \$1.5 million General Fund for the initial phase of the California School for the Deaf, Riverside Health Services Building project.

HIGHER EDUCATION

Each year, millions of Californians pursue postsecondary degrees and certificates, enroll in courses, or participate in other kinds of education and training. The three public segments that support these educational opportunities are the University of California (UC), the California State University (CSU), and the CCCs.

UNIVERSITY OF CALIFORNIA AND CALIFORNIA STATE UNIVERSITY

The UC and CSU are currently authorized to fund capital projects from within their annual support budgets. This provides the universities with the flexibility to factor infrastructure development costs and priorities within their comprehensive fiscal plans. In accordance with statute, both the UC and the CSU submit annual capital outlay proposals for legislative review and Department of Finance approval.

CALIFORNIA COMMUNITY COLLEGES

The CCCs comprise the largest postsecondary system of education in the nation. The system serves approximately 22 million students annually at 73 locally governed community college districts encompassing 116 campuses, 8,080 approved off-campus centers, and 24 district offices. The system also provides instruction at numerous off-campus outreach centers. Additionally, the Administration is supporting the development of affordable student housing projects approved under the Higher Education Student Housing Grant Program, which is now being funded by the Public Buildings Construction Fund.

The Plan includes \$757.4 million General Obligation bond funds over the next five years for new and continuing projects. Proposition 2 of 2024 authorized \$1.5 billion in state General Obligation bonds to support the improvement and construction of community college facilities. Proposition 2 accounts for \$728.8 million of the projects included in the Plan.

The Budget proposes \$80.1 million General Obligation Bond funds, of which \$51.5 million supports new projects funded by Proposition 2.

OFFICE OF EMERGENCY SERVICES

The Office of Emergency Services' infrastructure includes a headquarters facility, an administrative building, and an Inland Regional Operations Center in Sacramento County; a Coastal Regional Operations Center in Fairfield in Solano County; a Southern Regional Operations Center located in Santa Ana; the California Specialized Training Institute at Camp San Luis Obispo; and various small field offices throughout the state.

The Budget proposes \$3.2 million General Fund for the continuing Mather–Security Checkpoint Enhancement project.

DEPARTMENT OF GENERAL SERVICES

The Department of General Services (DGS) manages approximately 38.3 million square feet of space that supports a variety of state programs and functions. The DGS portfolio includes 58 DGS-managed state office buildings including the State Capitol and one new office facility (May Lee State Office Complex); 27 other state-owned buildings including warehouses, storage, the Central Heating and Cooling Plant, parking structures, and the State Records Warehouse; and 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. Finally, major renovations to three buildings in Downtown Sacramento (Former Resources, Jesse Unruh, and Gregory Bateson) are expected to be completed in calendar year 2025.

The Plan includes \$378.7 million (\$46.5 million General Fund and \$322.2 million Public Building Construction Fund) over the next five years for projects in the Sacramento Region to reconfigure the 10th & O Building, renovate the Warren-Alquist Energy Building, and to exercise an option to purchase the State Printing Plant.

DEPARTMENT OF FOOD AND AGRICULTURE

The California Department of Food and Agriculture's (CDFA) facilities support the citizens of California by promoting and protecting a safe and healthy food supply and enhancing local and global agricultural trade through efficient management, innovation, and sound science, with a commitment to environmental stewardship. These facilities are in various locations in Arizona, Hawaii, and throughout California. CDFA facilities include 43 field offices, 11 laboratories, 16 border protection stations, 9 employee residences, and a headquarters facility in Sacramento.

The Plan includes \$4 million General Fund over the next five years for a new project at the Meadowview Biological Control Office in Sacramento.

The Budget proposes \$242,000 General Fund for the initial phase of the Meadowview Biological Control Office for repairs and replacement of laboratory space used by the Biological Control Program.

MILITARY DEPARTMENT

The Army National Guard statewide facilities include 80 active armories, three combined support maintenance shops, and one maneuver area training equipment site. The facilities are used to house and train the California National Guard and provide emergency public safety support. The Military Department also operates three major training facilities that provide troop lodging, administration, warehouse, maintenance, firing ranges, and maneuver training areas. Additionally, the Military Department's facilities include 43 active buildings for the department's nine Youth and Community Programs.

INFRASTRUCTURE

The Plan includes \$15.8 million (\$14.3 million General Fund and \$1.5 million Armory Fund) over the next five years for two readiness center projects and one youth classroom project.

The Budget proposes \$1.2 million (\$419,000 General Fund and \$750,000 Armory Fund) for two projects at the Los Alamitos facility: the STARBASE Classroom Building and the new Battalion Headquarters Readiness Center.

DEPARTMENT OF VETERANS AFFAIRS

The Department of Veterans Affairs (CalVet) facilities include eight veterans homes, three state veterans cemeteries, and a headquarters office building in Sacramento. The eight veterans homes are located in Yountville, Barstow, Chula Vista, West Los Angeles, Lancaster, Ventura, Redding, and Fresno. Additionally, CalVet is constructing a new Skilled Nursing Facility in Yountville, California and recently expanded columbarium capacity at the Northern California Veterans Cemetery in Igo, California. Veterans homes provide domiciliary housing for the state's veterans and are also licensed to provide three levels of care, ranging from assisted living to skilled nursing. The three cemeteries operated by CalVet are located in Igo, Yountville, and Seaside.

DEBT FINANCING

The state has long used debt financing as a tool for infrastructure investment. When the state borrows to pay for infrastructure, roughly one out of every two dollars spent on infrastructure investments pays long-term interest costs, rather than construction costs.

Budget challenges in the early 2000s resulted in a greater reliance on debt financing, rather than pay-as-you-go funding. From 1974 to 1999, California voters authorized \$31 billion of General Obligation (GO) bonds. From 2000 to 2024, voters expanded the types of programs funded by bonds and authorized approximately \$137 billion of GO bonds. Of all previously approved bonds, debt obligations of approximately \$71.5 billion in GO bonds and approximately \$8.5 billion in lease revenue bonds remain outstanding as of November 1, 2024. Additional information related to GO and lease-revenue bond issues can be found on the State Treasurer's website.

As shown in the Debt Service on General Obligation and Lease-Revenue Bonds figure, debt service on infrastructure bonds is expected to increase to \$9.1 billion by 2026-27, assuming only limited new lease revenue bonds are authorized.

Debt Service on General Obligation and Lease Revenue Bonds

(Dollars in Millions)

Fiscal Year	General Fund Revenues	All Funds		General Fund	
		Debt Service	Debt Service Ratio ^{1/}	Debt Service	Debt Service Ratio ^{1/}
2024-25	\$222,473	\$8,048	3.62%	\$5,652	2.54%
2025-26	\$225,095	\$8,642	3.84%	\$6,174	2.74%
2026-27 ^{e/}	\$224,395	\$9,092	4.05%	\$6,567	2.93%
2027-28 ^{e/}	\$229,487	\$9,188	4.00%	\$6,708	2.92%
2028-29 ^{e/}	\$237,112	\$9,521	4.02%	\$7,001	2.95%

Footnotes:
^{1/} The debt service ratio expresses the state's debt service costs as a percentage of its General Fund revenues.
^{e/} Estimated

The debt service ratio is a measure of relative indebtedness. It expresses the state's debt service level as a percentage of its General Fund revenues. The total debt service ratio for all funds is projected to increase in 2026-27 to 4.0 percent, based on currently authorized General Fund-supported GO and lease-revenue bond debt.

BOND SALES AND DEBT RESTRUCTURING

GENERAL OBLIGATION BONDS

Last fall, the state issued \$4.2 billion in GO bonds, of which \$1.9 billion (new money bonds) was issued to finance or refinance interim financing for new capital facilities or other voter approved projects and \$2.3 billion (refunding bonds) was issued to refinance previously issued GO bonds for interest savings or other objectives. The issuance of GO refunding bonds will provide \$330 million of debt service savings to the General Fund over the next 20 years, or \$250 million on a net present value basis.

Since 2019, the state has issued \$22.4 billion in new money GO bonds and approximately \$24.6 billion in GO refunding bonds. The issuance of GO refunding bonds for debt service savings has provided the General Fund \$6.8 billion of savings over the life of the bonds, or \$5.5 billion on a net present value basis.

STATE PUBLIC WORKS BOARD LEASE-REVENUE BONDS

Last fall, the Administration took advantage of low interest rates to achieve significant savings by refinancing previously issued lease-revenue bonds. The transaction resulted in debt service savings of \$154 million General Fund for the state, with net present value

INFRASTRUCTURE

savings of approximately \$124.5 million—approximately 14 percent of the par amount of the refunded bonds (\$903.7 million).

Since 2019, the Administration has refunded approximately \$3.6 billion of existing lease-revenue bonds, resulting in debt service savings of \$632 million, with an average net present value savings of 18 percent. In that same period, the Administration issued \$3.2 billion in new money to finance newly completed capital projects.

The Administration will continue to look for other financing opportunities to achieve savings for the state by leveraging favorable market conditions.

ECONOMIC OUTLOOK

Since April 2024 when the May Revision economic forecast was finalized, the U.S. economy has continued on a steady, stable growth path despite slowing job growth and still-elevated interest rates. The outlook for the U.S. and California economies has improved relative to the May Revision economic forecast as U.S. real Gross Domestic Product (GDP) growth has been more robust than projected, inflation has cooled more rapidly, and job growth has been stronger, leading to an overall upgraded personal income forecast.

The Governor's Budget forecast projects U.S. real GDP to grow at an annual rate of 1.5 percent to 2 percent in every quarter of the forecast window, starting with the fourth quarter of 2024. This is upgraded from the May Revision forecast which projected quarterly growth below 1.5 percent in the fourth quarter of 2024 and through the first half of 2025. This upgrade is due to higher projected growth in most categories of GDP, reflecting faster growth in 2024 that is expected to carry over into the near future.

Consumer price inflation slowed sharply from its most recent peaks in June 2022 of 9.1 percent year-over-year for the U.S. and 8.3 percent in California to 2.6 percent and 2.5 percent, respectively, in October of 2024, below the respective May Revision forecast projections of 2.9 percent and 3.2 percent, due mainly to deflation in gasoline prices. In response to slowing inflation, the Federal Reserve reduced its target interest rate range by 0.5 percentage point in September after holding it steady for over a year, by 0.25 percentage point in November and again in December to the range of 4.25 percent to 4.5 percent. Similar to the May Revision, the forecast projects U.S. inflation to stabilize at 2.2 percent to 2.3 percent starting in 2025. Falling gasoline prices

will lead projected inflation to decrease to 2.3 percent in 2025 before stabilizing at a higher rate of 2.6 percent for California. The target federal funds rate is projected to be in the range of 2.5 percent to 2.75 percent over the long term.

Since the beginning of 2024, California's job market has rebounded from sluggish growth in 2023 while nationwide jobs continued to grow at a slowing but healthy pace. California gained about 56,000 jobs per quarter on average in the second and third quarters of 2024, substantially higher than the 31,000 jobs projected in the May Revision forecast. Through November 2024, California added 167,000 jobs (0.9 percent year-to-date growth), significantly higher than during the same period in 2023 when the state gained just 113,000 jobs, but still well below the 2015-19 pre-pandemic average of about 326,000 jobs added for the comparable period. The nation added nearly 2 million jobs (1.3 percent year-to-date growth) in the first eleven months of 2024, down from the 2.7 million jobs added during the same period in 2023. California's share of U.S. jobs averaged 11.4 percent year-to-date through November 2024, in line with the 2015-19 pre-pandemic average share of 11.5 percent.

The personal income forecast is upgraded from the May Revision due to better-than-projected actual trends in the first half of 2024. Annualized income in both quarters was over \$100 billion, or 3.2 percent, higher than projected in the May Revision, driven mainly by significant increases in wages and salaries, contributing about 1.8 percentage points of the overall increase, and in transfer payments in the first quarter, contributing 1.3 percentage points. Thus, projections for the annualized level of personal income were upgraded by an average of \$68 billion (1.8 percent) per quarter over the forecast window from the third quarter of 2024 to the end of 2028, driven mainly by compensation (wages, salaries, and supplemental payments such as pension contributions and health insurance).

With inflation cooling and seemingly in check following its recent highs, policy uncertainty appears to present the biggest risk to the forecast stemming from potentially disruptive trade and immigration policies proposed by the incoming federal administration. The forecast is based on current law and does not incorporate any assumptions of potential future policy changes. There also remains the risk that the trajectory of monetary policy shifts, especially if inflation reverses course due to federal policy changes. Finally, geopolitical risks remain, including possible further escalation in the Middle East or the Russian invasion of Ukraine.

Economic Indicators
(Annual Percentage Change unless Otherwise Indicated)

Column	2020	2021	2022	2023	Forecast					
					2024	2025	2026	2027	2028	
United States										
Real GDP										
Governor's Budget, November 2024	(2.2)	6.1	2.5	2.9	2.7	2.1	1.8	1.7	1.8	1.8
May Revision, April 2024	(2.2)	5.8	1.9	2.5	2.5	1.4	1.7	1.8	NA	
Unemployment Rate (percent)										
Governor's Budget, November 2024	8.1	5.4	3.6	3.6	4.0	4.3	4.5	4.6	4.5	4.5
May Revision, April 2024	8.1	5.4	3.6	3.6	3.9	4.2	4.5	4.5	NA	
Nonfarm Employment										
Governor's Budget, November 2024	(5.8)	2.9	4.3	2.3	1.6	0.8	0.2	0.1	0.2	0.2
May Revision, April 2024	(5.8)	2.9	4.3	2.3	1.4	0.1	0.0	0.3	NA	
Personal Income										
Governor's Budget, November 2024	6.8	9.2	3.1	5.9	5.7	4.7	5.1	4.6	4.5	4.5
May Revision, April 2024	6.9	9.1	2.0	5.2	5.0	5.2	5.0	4.8	NA	
CPI Inflation Rate (percent)										
Governor's Budget, November 2024	1.2	4.7	8.0	4.1	2.9	2.3	2.2	2.2	2.3	2.3
May Revision, April 2024	1.2	4.7	8.0	4.1	3.1	2.2	2.2	2.3	NA	
California										
Unemployment Rate (percent)										
Governor's Budget, November 2024	10.2	7.3	4.3	4.7	5.3	5.2	5.1	4.9	4.7	4.7
May Revision, April 2024	10.2	7.3	4.3	4.7	5.2	5.3	5.1	4.9	NA	
Civilian Labor Force										
Governor's Budget, November 2024	(2.2)	0.0	1.1	0.7	0.3	0.3	0.4	0.4	0.4	0.4
May Revision, April 2024	(2.2)	0.0	1.1	0.7	0.5	0.4	0.3	0.3	NA	
Nonfarm Employment										
Governor's Budget, November 2024	(7.1)	3.5	5.5	0.8	1.0	0.8	0.6	0.7	0.8	0.8
May Revision, April 2024	(7.1)	3.5	5.5	0.9	1.0	0.4	0.6	0.8	NA	
Residential Permits (thousands of units)										
Governor's Budget, November 2024	105	120	113	110	103	107	112	118	125	125
May Revision, April 2024	105	120	113	110	110	116	122	129	NA	
Average Wages										
Governor's Budget, November 2024	11.2	7.8	(0.7)	3.3	6.4	3.4	3.7	3.9	4.0	4.0
May Revision, April 2024	11.2	7.7	(0.7)	4.3	3.5	3.8	3.8	3.9	NA	
Personal Income										
Governor's Budget, November 2024	9.0	8.7	(0.2)	5.4	6.7	4.2	4.6	4.7	4.7	4.7
May Revision, April 2024	9.0	8.9	(0.2)	4.2	4.6	5.0	5.0	5.0	NA	
CPI Inflation Rate (percent)										
Governor's Budget, November 2024	1.7	4.3	7.4	3.9	3.0	2.3	2.6	2.6	2.6	2.6
May Revision, April 2024	1.7	4.3	7.4	3.9	3.3	2.7	2.7	2.7	NA	

2024-25 May Revision Forecast based on data available as of April 2024.

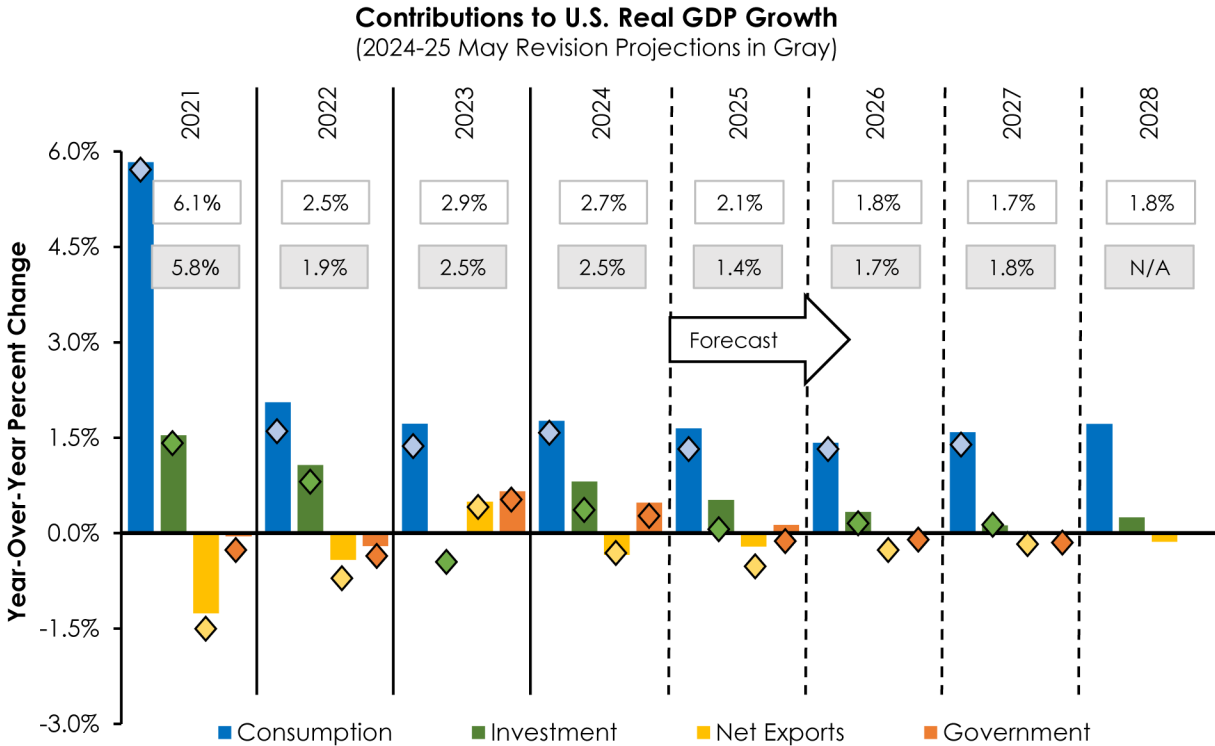
2025-26 Governor's Budget Forecast based on data available as of November 2024. Figures in italics indicate forecasts.

Source: U.S. Bureau of Economic Analysis; U.S. Bureau of Labor Statistics; U.S. Census Bureau; California Employment Development Department, Labor Market Information Division; California Department of Finance, 2025-26 Governor's Budget Forecast.

U.S. AND CALIFORNIA FORECASTS

SLOW, STEADY, AND STABLE GDP GROWTH

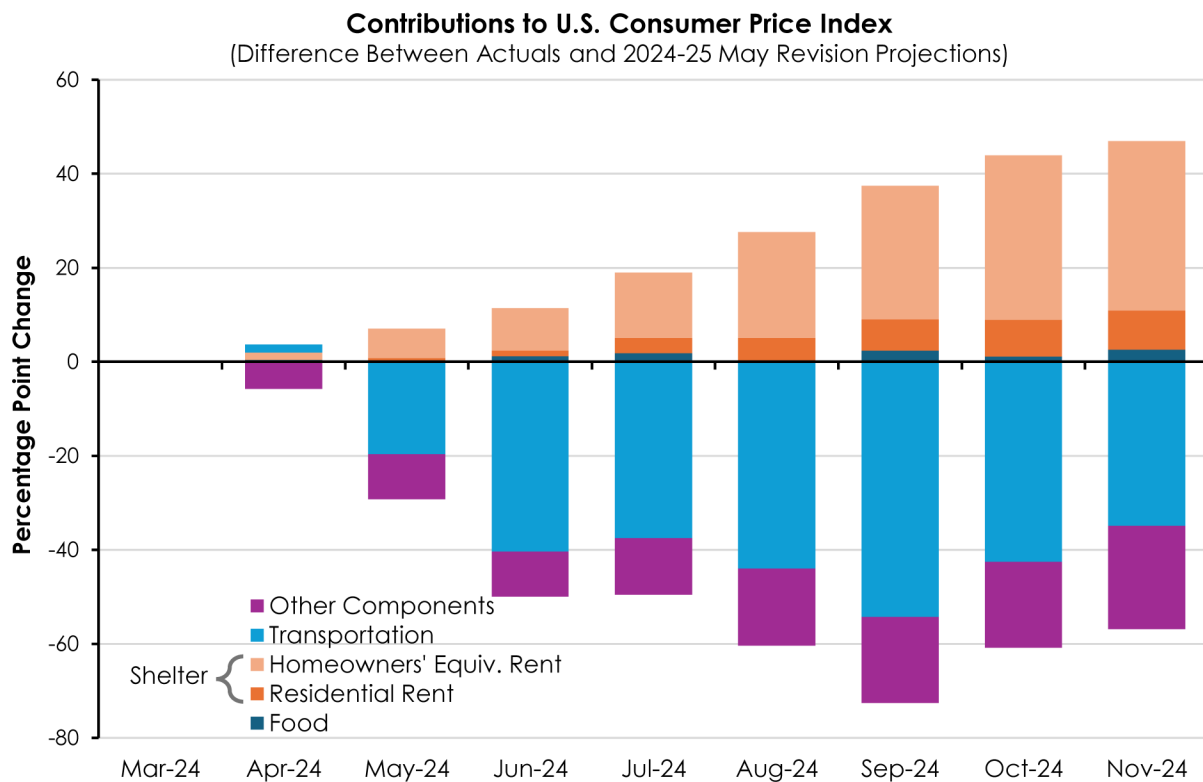
Economic growth is expected to continue in the forecast, driven by strong but slowing personal consumption, with U.S. real GDP growth projected to be on average 0.1 percentage point faster than expected in the May Revision forecast through the end of the forecast period. While the annualized U.S. real GDP growth rate has been 2.4 percent or higher in all but one of the last nine quarters through the third quarter of 2024, the forecast projects GDP growth to gradually slow to 1.5 percent in the third quarter of 2026 and stay in the steady-state range of 1.5 percent to 2 percent for the entire forecast period. The projected slowdown stems from somewhat lower expected growth in consumption and investment spending as interest rates are projected to remain well above their pre-pandemic levels. The end of the temporary boost from federal manufacturing incentives, such as the Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act, is also expected to hinder new business investment.



Note: Colored diamonds represent the 2024-25 May Revision projections for each component.
Source: U.S. Bureau of Economic Analysis, California Department of Finance, 2025-26 Governor's Budget Forecast.

INFLATION PROJECTED TO CONTINUE TO MODERATE

The forecast projects California headline inflation will continue to moderate. Inflation is projected to slow to historical rates of between 2 percent and 2.5 percent for both the nation and the state by early 2025, with the state having a slightly higher rate of inflation in line with historical trends. The annual average state inflation rate in 2025 is projected at 2.3 percent compared to 2.6 percent in the May Revision, with the downward revision due mainly to base effects from declines in gasoline prices in late 2024. The projected longer-term inflation path for the U.S. is similar to the May Revision while the California projection is just 0.1 percentage point lower in steady state at 2.6 percent. This slight reduction is due to lower projected inflation in a number of components such as household fuels and medical care.



Source: U.S. Bureau of Labor Statistics, California Department of Finance, 2025-26 Governor's Budget Forecast.

CONTINUED SLOWING JOB GROWTH

Nonfarm payroll job growth slumped in 2023, due mainly to disproportionate losses in high-wage sectors even as outsized job gains in the low-wage sectors kept the state's labor market afloat. "Low-wage sectors" are sectors with an average wage that is

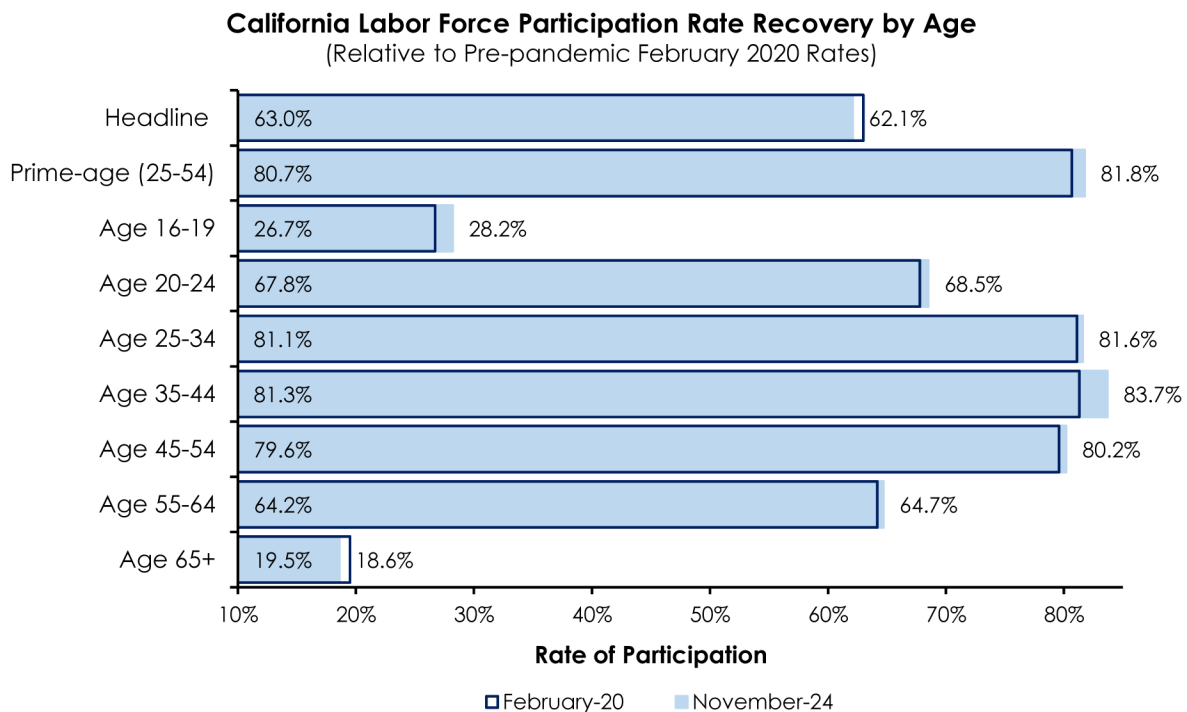
lower than the state's 2022 average wage of about \$88,000 while "high-wage sectors" have average wages above the state average. According to this definition, low-wage sectors are comprised of construction, trade, transportation, and utilities, private education and health services, leisure and hospitality, other services, and government while high-wage sectors are comprised of mining and logging, manufacturing, information, financial activities, and professional and business services. In 2023, high-wage sectors averaged 15,000 job losses per month which were more than offset by gains of 27,000 jobs per month in the low-wage sectors. In the first eleven months of 2024, job losses in high-wage sectors slowed to around 4,000 jobs per month on average. In contrast, low-wage sectors have again buoyed overall job growth, averaging a solid 19,000 jobs added per month during that same period. In comparison, the May Revision forecast projected low-wage sectors to add around 11,000 jobs per month in 2024 while high-wage sectors were projected to gain on average around 2,000 jobs per month. Across all sectors, 15,000 jobs were added per month in the first eleven months of 2024, slightly higher than the 13,000 jobs per month projected in the May Revision forecast.

Projected job growth in the forecast is 0.1 percentage point higher on average between 2024 and 2027 compared to the May Revision forecast due to stronger-than-expected job growth and resilient labor market conditions. The forecast projects job growth to slow to a low of 0.6 percent year-over-year in the second half of 2026, a slightly delayed time frame but a less pronounced slowdown compared to the May Revision forecast which projected the slowest growth of 0.4 percent year-over-year to occur in mid-2025. This is due mainly to continued robust U.S. real GDP growth in 2024, and relatively healthy nonfarm payroll employment growth through the third quarter of 2024, particularly in low-wage sectors which account for about 70 percent of the state's payroll employment. Given the typical lag of about 18 months between overall economic activity and employment, California nonfarm payroll employment is projected to slow, but remain positive, from late 2024 through the second half of 2026 following the projected softening in U.S. real GDP growth. Thereafter, the state's nonfarm payroll employment is projected to rebound from below-trend growth and return to a steady state average rate of 0.7 percent by 2027.

The California labor force increased by 54,000 persons or 0.3 percent in the first eleven months of 2024, slightly lower than the 0.4-percent growth projected in the May Revision. This was driven mainly by trends in the first half of 2024 as the third quarter labor force annualized growth of 0.8 percent exceeded the May Revision projection of 0.5 percent. The slower pace of labor force growth in the first half of 2024 was due mainly to the decline in labor force participation of prime-age Californians (those

between the ages of 25 and 54), and particularly the 25-34 and 45-54 age groups whose participation rates declined by 0.6 percentage point and 0.4 percentage point, respectively, from December 2023 to June 2024.

California's headline labor force participation rate has shown signs of stabilizing in recent months, remaining unchanged at 62.1 percent from August through November 2024 and staying between 62 percent and 62.2 percent since March 2023. While headline participation remained 0.9 percentage point below its pre-pandemic February 2020 level of 63 percent, participation amongst prime-age workers surpassed its pre-pandemic February 2020 rate of 80.7 percent in September 2022, and was at 81.8 percent as of November 2024. The higher prime-age labor force participation rate further emphasizes California's slow but ongoing labor force recovery.



Note: Data labels at the base represent February 2020 labor force participation rates. February 2020 was the pre-pandemic peak, except for age group 16-19 (June 2020) and 20-24 (March 2020). Source: California Employment Development Department, Labor Market Information Division; California Department of Finance, 2025-26 Governor's Budget Forecast.

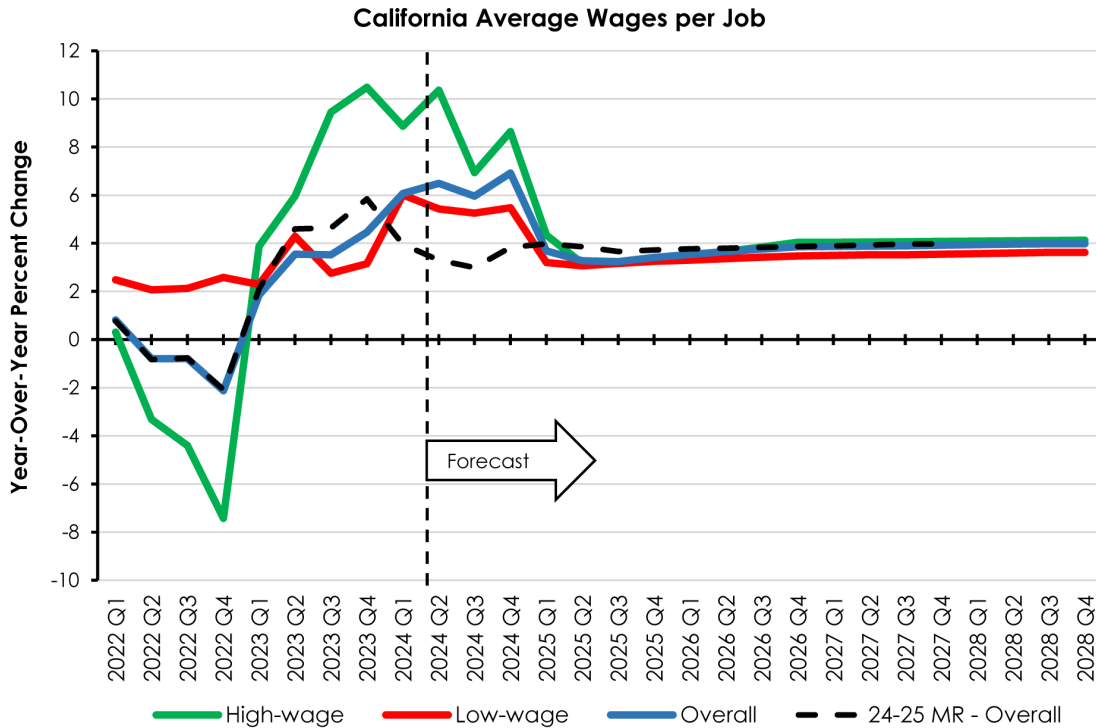
Due to lower-than-projected growth since finalizing the May Revision in April, projected labor force growth in the forecast is slower by an average of 0.1 percentage point in 2024 and 2025. From 2026 to 2028, California's labor force growth is projected to average 0.4 percent, compared to 0.3 percent projected in the May Revision forecast, in line with the state's upwardly revised population projections in the out years, particularly for working-age individuals.

California's unemployment rate averaged 5.3 percent in the first three quarters of 2024, higher than the May Revision projection of 5.2 percent. The slightly higher unemployment rate than projected was due to subdued civilian household employment since the turn of the year, growing by an average of just 0.1 percent (annualized rate) over the first three quarters of 2024 instead of the 0.4-percent growth assumed in the May Revision. California's unemployment rate was 5.4 percent as of November 2024, 1.6 percentage points higher than its historic low of 3.8 percent in August 2022 and higher than its 2015-19 pre-pandemic average of 5 percent. In comparison, the U.S. unemployment rate fell to a 70-year low of 3.4 percent in January and April 2023 and has since increased to 4.2 percent as of November 2024, slightly lower than its 2015-19 average of 4.4 percent.

The projected California unemployment rate in the forecast is 0.1 percentage point higher in 2024, compared to the May Revision forecast, due largely to civilian employment contracting more than expected so far in 2024. Civilian employment declined by an average of nearly a thousand persons a month in the first eleven months of 2024, more than the projected decline of about 800 persons per month in the May Revision. As civilian household employment is projected to increase only gradually, the unemployment rate is projected to stay at around 5.3 percent through the first quarter of 2025 before moderating thereafter. The Federal Reserve is expected to continue to loosen its still-restrictive monetary policy, which, in turn, is expected to stimulate economic activity and employment (including self-employment). California's unemployment rate is projected to gradually decline from averaging 5.3 percent in 2024 to 4.7 percent in 2028.

MODEST WAGE GROWTH PROJECTED FOLLOWING STRONG 2024

Projected average wage growth in the forecast is 0.5 percentage point faster on average than in the May Revision, due to the significant wage growth in the first half of 2024 in the information and professional and business services sectors. The overall average wage for all sectors is projected at 6.4 percent in 2024. Average wages are then projected to moderate growing between 3.4 percent and 4 percent from 2025 to 2028, similar to the 3.5 percent-to-3.9 percent growth projected in the May Revision.

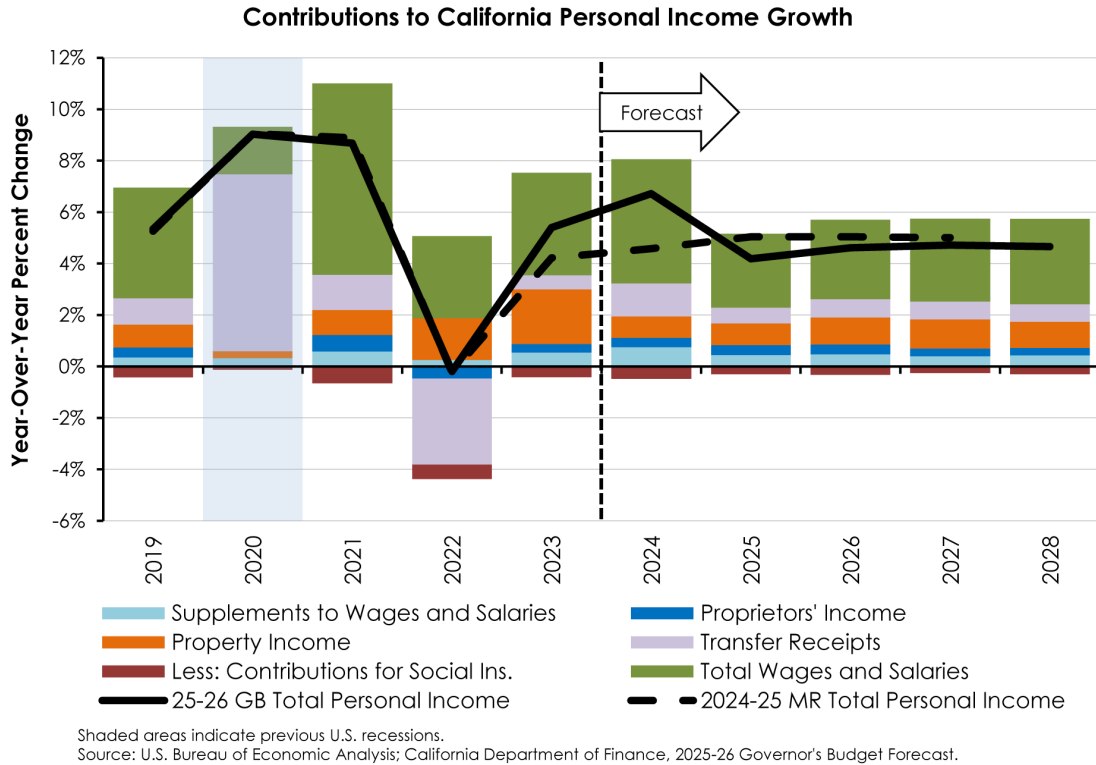


Source: U.S. Bureau of Labor Statistics; California Department of Finance, 2025-26 Governor's Budget Forecast.

PERSONAL INCOME GROWTH REVISED LOWER, BUT LEVELS REMAIN HIGHER

California headline personal income captures the total amount of income received by all persons who live in the state from all sources and is not adjusted for inflation. The personal income forecast is upgraded from the May Revision due to new higher-than-projected estimates for the first half of 2024. As the 2024 base is higher, personal income is higher in each year of the forecast than in the May Revision despite slower projected growth rates from 2025 on.

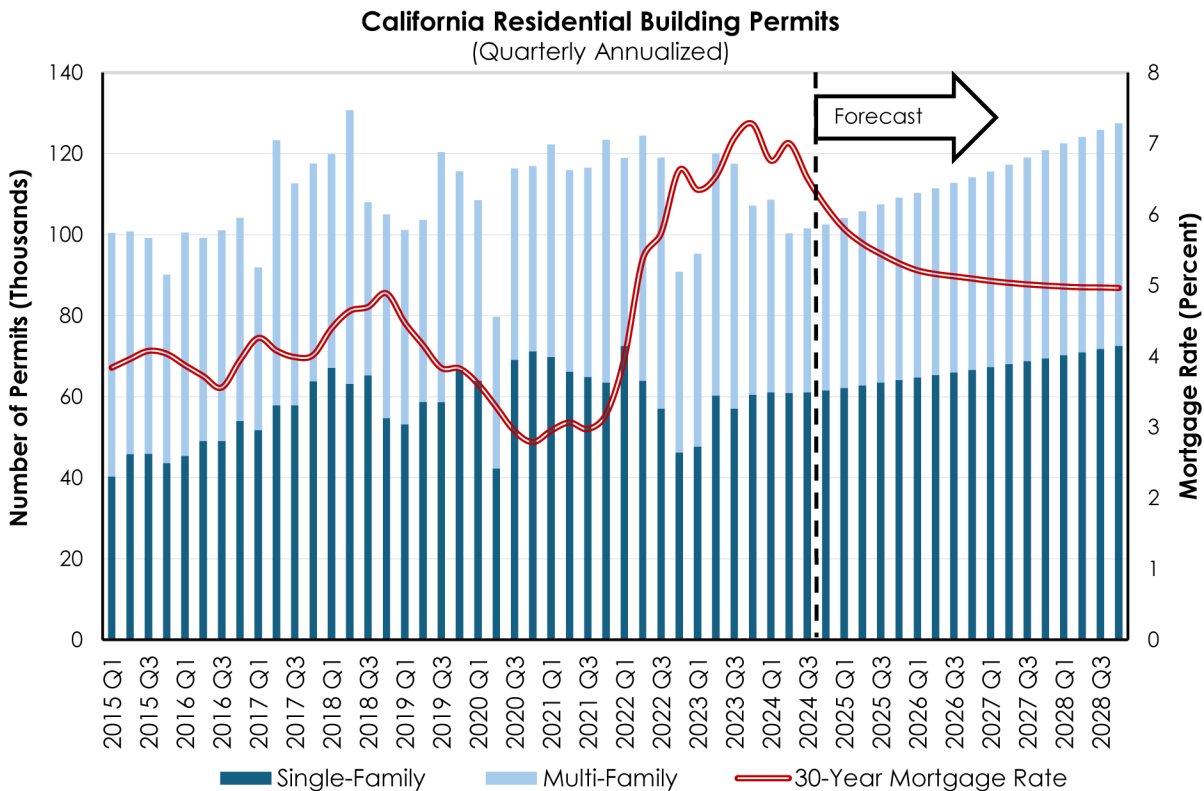
Personal income growth is projected to slow from 6.7 percent in 2024 to 4.2 percent in 2025 before settling at 4.6 percent to 4.7 percent over the rest of the forecast window through 2028. In contrast, the May Revision projected just 4.6 percent growth in 2024 followed by higher growth of 5 percent in 2025 and beyond. This lower projected future growth trajectory is due mainly to weaker projected growth in dividend and interest income.



HOUSING PERMITS TO GRADUALLY ACCELERATE AFTER SOME NEAR-TERM WEAKNESS

High interest rates for mortgages and other loans continue to negatively impact California's residential construction sector as residential permitting has fallen substantially in 2024, with total permit growth in the third quarter falling by 13.5 percent from the previous year to an annualized rate of just around 102,000 permits per month. Total residential permits have steadily declined since averaging nearly 120,000 in 2021, when interest rates were near record lows. Multi-family permitting was weak in 2024, declining by 23.9 percent on a year-to-date average annualized basis through November 2024. In contrast, single-family permits have increased by 5.4 percent on a year-to-date average annualized basis, as high interest rates have a smaller negative effect on single-family construction due to lower capital borrowing requirements. Actual annualized permits through November 2024 averaged 100,000, significantly less than the 110,000 permits projected in the May Revision forecast for 2024 and well below the 2018-19 annualized quarterly average of 113,000 units. Permits are one of several ways to measure likely housing production and development and there is a variable lag between permits issuance and housing building completion.

Projected total permits in the forecast are lower than the May Revision by roughly 9,000 permits, or nearly 8 percent on average, through the forecast window due to subdued permitting in 2024 moving the baseline much lower than the May Revision. Residential permitting is projected to accelerate from around 106,000 in the second half of 2025 to 125,000 in 2028 as the Federal Reserve decreases interest rates, making construction inputs more affordable and lowering mortgage rates.



Source: U.S. Census Bureau, S&P Global, California Department of Finance, 2025-26 Governor's Budget Forecast.

RISKS TO THE BASELINE FORECAST

Uncertainty about federal policy presents the most immediate risk to the forecast. The forecast is based on current law, and thus does not reflect any future policy changes that may be implemented by the new federal administration. In particular, the incoming administration has proposed broad tariffs at very high rates that would lead to price increases in many categories of consumer and producer goods that are commonly imported. In addition, domestic producers that do not generally face foreign competition—but that buy imported intermediate inputs or other goods they use in the course of conducting business—would likely also raise their prices to pass on the higher costs to their customers. Tariffs of the scale and scope proposed by the

incoming administration would be highly inflationary and likely lead the Federal Reserve to pause its interest rate cuts and possibly raise target rates again. California would also be especially vulnerable to tariffs as the ports of Los Angeles, Long Beach, and Oakland and the logistics industry that is concentrated in the Inland Empire are highly dependent on foreign trade.

The incoming administration has also proposed to reduce legal immigration and to deport millions of undocumented immigrants, many if not most of whom are workers. To the extent that existing workers are deported and potential new workers banned or discouraged from immigrating, many sectors of the U.S. and California economies could face labor shortages, leading to price increases in the goods and services produced by these sectors. These shortages will likely be most acute in construction, manufacturing, agriculture, leisure and hospitality and other service-oriented sectors. Generally, reductions in the size of the labor force are inflationary and reduce the economy's potential output.

The potential paths of inflation and interest rates also pose risks. If inflation is slow to return to the Federal Reserve's target rate of close to 2 percent or increases due to federal policy or other reasons, the Federal Reserve could pause cutting rates or reverse course and increase rates, which would result in additional drag on interest-sensitive spending. The current high-interest rate environment could also hamper economic activity more than projected, especially given more cautious lending practices and if consumers curtail discretionary spending. Additionally, if geopolitical conflicts persist, this will increase economic uncertainties despite any potential economic boost from increased defense spending.

The Department of Finance has not modeled a recession scenario for the forecast. However, in the case that inflation takes longer to cool to the Federal Reserve's target rate of 2 percent, the Federal Reserve's monetary policy could result in tighter credit conditions, which would likely dampen economic activity. This could deepen the expected slowdown in U.S. real GDP growth and push the economy into a mild recession, which would likely entail steeper declines in investment and interest-sensitive consumption than assumed in the baseline forecast. GDP and nonfarm payroll employment would likely contract and the unemployment rate would increase. This would then likely result in lower total wage and personal income growth as well as lower business and consumer spending on taxable goods negatively impacting revenues.

Other long-term structural downside risks to the state economy and budget also remain, including climate change and its more frequent extreme weather events such as wildfires, drought, and floods, the challenges of an aging cohort that is becoming an

increasingly larger share of total state population, declining migration inflows, lower fertility rates, stock market volatility, and persistently high housing and living costs.

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REVENUE ESTIMATES

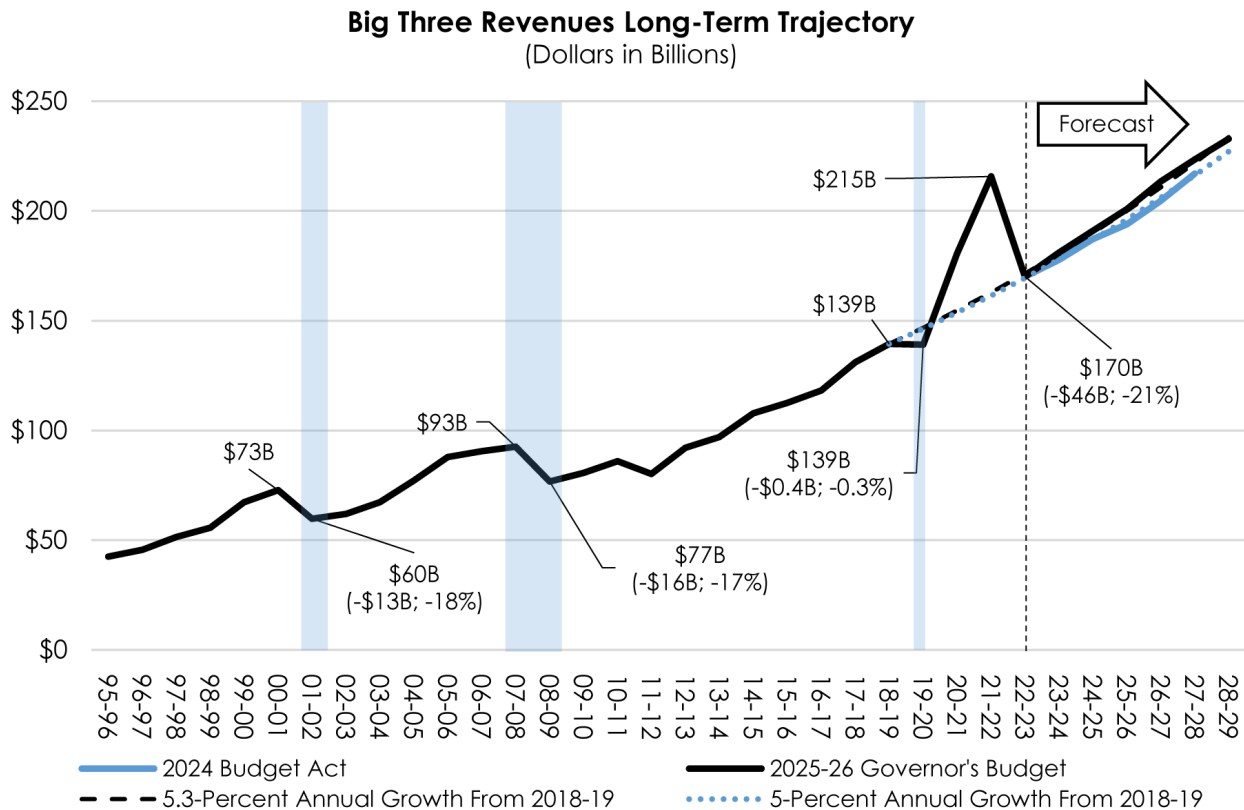
The economy has generally performed better than expected at the 2024 Budget Act, which led to a meaningful upgrade to the economic forecast in the near-term and to modest upward revisions in the long-term. In particular, the economic forecast's personal income growth projection for California in 2024 is nearly 50 percent higher than projected in the Budget Act, due in part to higher actual and projected wage growth tied to technology sectors. Additionally, the stock market rose substantially in 2024, with the S&P 500 outperforming the Budget Act forecast by 13 percent in the third quarter of 2024. Finally, through November when the Governor's Budget forecast was finalized, General Fund cash receipts exceeded the Budget Act forecast by \$7.5 billion, driven by overages in receipts from personal income tax (\$4.8 billion), corporation tax (\$2 billion), not otherwise classified revenues (\$854 million), pooled money interest (\$251 million), and insurance (\$199 million), offset by a shortfall of \$708 million in sales tax that was due to November receipts shifting into December.

The stronger-than-anticipated performance of the economy, stock market, and cash receipts, combined with an improved economic outlook result in an upgrade to the revenue forecast. Before accounting for transfers and tax policy proposals, General Fund revenue is projected to be approximately \$16.5 billion, or 2.7 percent, higher than assumed in the 2024 Budget Act over the budget window—from fiscal year 2023-24 through fiscal year 2025-26. The three main drivers of the upgrade were personal income tax (\$12.6 billion), corporation tax (\$2.5 billion) and pooled money interest (\$2.0 billion). The stronger stock market and higher economic wage growth tied to technology sectors disproportionately affect high-income earners, leading to upgrades

REVENUE ESTIMATES

to the personal income tax forecast, notably through higher capital gains realizations and withholding receipts. The corporate income tax was revised higher due mainly to lower projected usage of credits and net operating losses (NOLs) by corporations and, to a lesser extent, higher corporate profits. Projected interest revenue earned on the Pooled Money Investment Account is revised higher due largely to a higher projected account balance.

Overall, the broader long-term picture of state revenues remains largely unchanged and is modestly upgraded from the 2024 Budget Act. Following a two-year surge of 55 percent through 2021-22 and a correction of 21 percent in 2022-23, revenues from the Big Three—personal income tax, corporation tax, and sales tax—have stabilized and are projected to grow 6.4 percent in 2023-24, followed by normal rates of growth averaging a little over 5 percent through the end of the forecast. As shown in the Big Three Revenues Long-Term Trajectory figure, the projected revenue levels through 2028-29 are consistent with an average annual growth of 5.3 percent from pre-pandemic levels in 2018-19, slightly higher than the projected annual growth of 5 percent at Budget Act. These figures exclude the impact of Budget Act and Governor's Budget policies, including the credit limitation and NOL suspension.



Projected revenue figures exclude the impact of Budget Act tax policies and proposed Governor's Budget policies. Shaded bars indicate previous U.S. recessions.

These revenue projections assume continued but moderating economic growth along with a stock market that, while projected to be roughly flat through 2025 and 2026, is significantly higher than the levels assumed in the 2024 Budget Act. If financial markets perform significantly worse or better than assumed, the revenue picture will likely change accordingly. Several risks remain, including stock market volatility, an economic recession, or any shocks that would disproportionately impact high-income earners.

BUDGET WINDOW

The Budget General Fund Revenue Forecast figure compares the revenue forecasts, by source, in the 2024 Budget Act and the 2025-26 Governor's Budget. Excluding tax policy proposals, General Fund revenues in the Budget are projected to be \$16.5 billion higher over the budget window. After accounting for the revenue impact of tax policy proposals, General Fund revenues are projected to be \$16.6 billion higher. The upgrades relative to the 2024 Budget Act forecast are driven primarily by the personal income tax, and to a lesser extent the corporation tax and the Pooled Money Investment Account interest forecasts.

- **Revenues from the Big Three**—The Big Three revenue sources, before accounting for policy proposals, are projected to be higher by \$15.3 billion over the budget window due to a \$12.6 billion upward revision to the personal income tax forecast, a \$2.5 billion upward revision to the corporation tax forecast, and a \$174 million upward revision to the sales tax forecast.
- **Minor Revenues**—Insurance, alcoholic beverage, cigarette taxes, and interest revenue from the Pooled Money Investment Account are higher by \$2.3 billion over the budget window, due primarily to a \$2 billion upgrade in the pooled money interest forecast as higher balances remaining in the account are projected to generate higher interest for longer periods. Projected revenue from insurance tax is higher by \$283 million due to stronger growth in insurance premiums.
- **Other Minor Not Otherwise Classified Revenues**—Unclassified revenues are \$1.2 billion lower over the budget window due to shifts in the timing of federal payments related to wildfires and COVID-19 Pandemic costs, with \$1.3 billion in these cost recoveries shifting outside of the budget window from 2024-25 to 2026-27.
- **Tax Policy Proposals**—Tax policy proposals are projected to increase General Fund revenues by \$186 million in 2025-26.

**2025-26 Governor's Budget
General Fund Revenue Forecast
Reconciliation with the 2024 Budget Act**
(Dollars in Millions)

Source	2024 Budget Act	Governor's Budget	Change From Budget Act Forecast	
Budget Window				
Personal Income Tax	\$355,661	\$368,302	\$12,641	3.6%
Corporation Tax	112,397	114,895	2,497	2.2%
Sales & Use Tax	102,403	102,577	174	0.2%
Insurance Tax	12,088	12,371	283	2.3%
Alcoholic Beverage	1,267	1,270	2	0.2%
Pooled Money Interest	5,930	7,978	2,047	34.5%
Cigarette	124	112	-12	-9.8%
Otherwise Not Classified Revenues	12,618	11,439	-1,179	-9.3%
Revenues Excluding Proposals	\$602,488	\$618,942	\$16,454	2.7%
Tax Policy Proposals	0	186	186	n/a
Revenues	\$602,488	\$619,128	\$16,640	2.7%

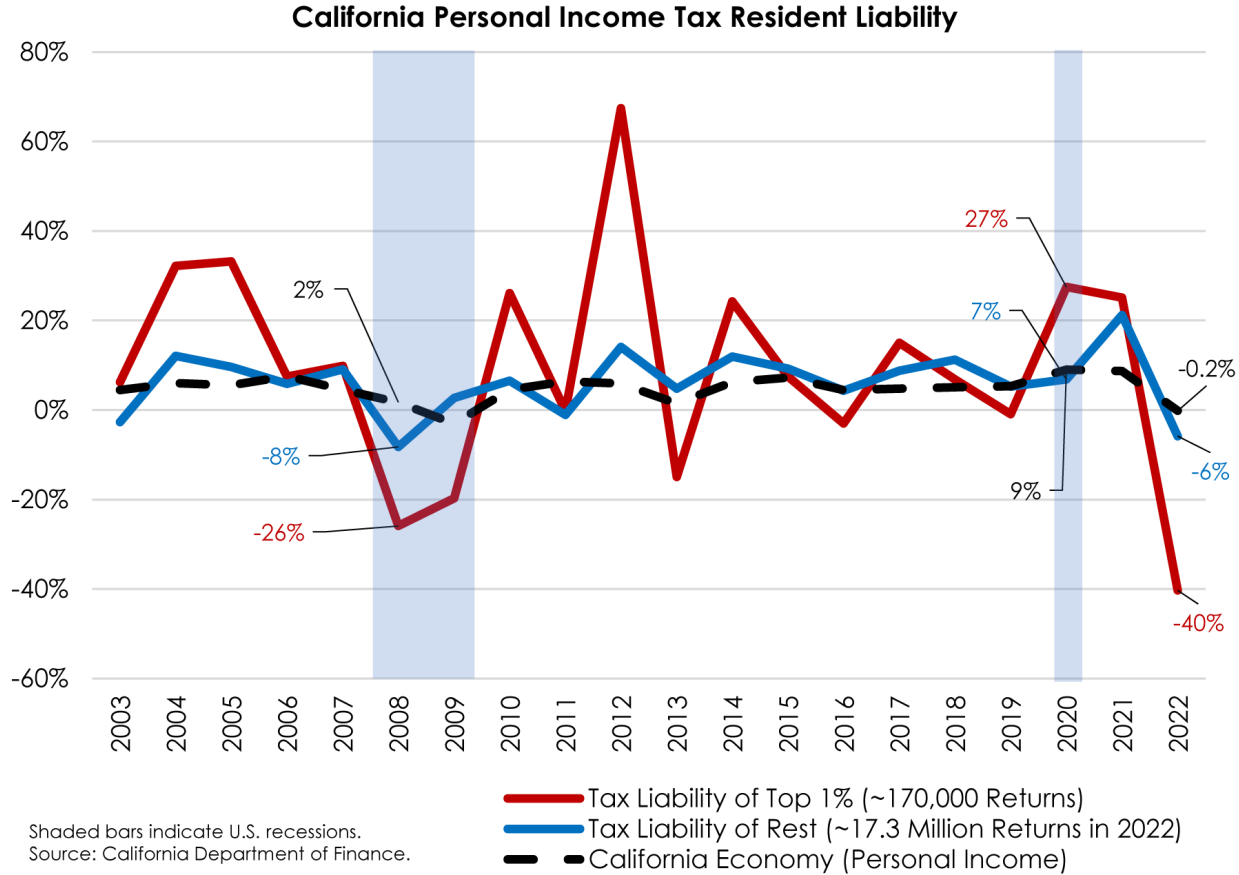
PERSONAL INCOME TAX

The personal income tax is the state's largest revenue source. Excluding pass-through entity elective tax credits, the personal income tax is estimated to account for over 67 percent of General Fund revenues before transfers in 2023-24.

Within the personal income tax, in the 10 years through 2022, wages comprised approximately 59 percent of tax liability on average for all tax returns, and the share of capital gains was approximately 16 percent. In tax year 2022, the most recent year for which complete tax return data is available, wages represented 66 percent of tax liability while capital gains comprised 13 percent. This was a significant decrease from the capital gains' share of 25 percent in 2021 when capital gains realizations hit an all-time high as a share of the economy due to federal stimulus and a surging stock market. Given that wages also include stock-based compensation, a significant share of personal income tax depends on financial markets and individuals' decisions on when to buy and sell stocks.

The highest-income Californians pay the largest share of the state's personal income tax. In 17 of 20 years through 2021, the top one percent of income earners share of total resident personal income tax liability has been greater than 40 percent. For the 2022 tax year, the top one percent of income earners, or over 170,000 tax returns, paid nearly 39 percent of personal income taxes, down from 50 percent in 2021. This was due mainly to a substantial decline in capital gains realizations in 2022 as a result of a weaker stock market and lessening impact from federal stimulus during the pandemic. High-income taxpayers' tax liability tends to be volatile as they earn a larger share of

their total income from capital gains and stock-based compensation. To illustrate, capital gains realizations increased by \$146 billion, or 72.1 percent, from 2020 to 2021 before decreasing from \$349 billion in 2021 to \$156 billion in 2022, a decline of 55 percent. Similarly, withholding increased by 20.2 percent in 2021 but declined by 1.2 percent in 2022 due in part to volatility in stock-based compensation. As illustrated in the California Personal Income Tax Resident Liability Growth figure, the top one percent's tax liability is highly volatile and often unconnected to the growth of the broader economy. For example, the tax liability of the top one percent decreased by 40 percent in 2022 while the California economy remained fairly flat.



These two related phenomena—significant reliance of the General Fund on capital gains and stock-based compensation, and on taxes paid by a small portion of the population—underscore the difficulty of forecasting personal income tax revenue. Proposition 2 helps address some of the state's revenue volatility by requiring the transfer of a portion of capital gains revenue greater than 8 percent of General Fund tax revenue to the Rainy Day Fund and to pay down state debts.

REVENUE ESTIMATES

Before accounting for tax policy proposals, the personal income tax forecast is \$12.6 billion, or 3.6 percent, higher through the budget window compared to the 2024 Budget Act forecast, due to upward revisions of \$2.2 billion in 2023-24, \$4.6 billion in 2024-25, and \$5.9 billion in 2025-26. Higher actual cash receipts, capital gains, withholding, and a stronger economic forecast all positively contributed to the significant upgrade.

Personal income tax receipts were \$4.8 billion above the 2024 Budget Act forecast through November. This was due primarily to higher estimated payments, which were \$2.1 billion above forecast. In addition, refunds were lower by \$1.5 billion, withholding receipts were \$800 million higher, and other payments on net were \$400 million above forecast.

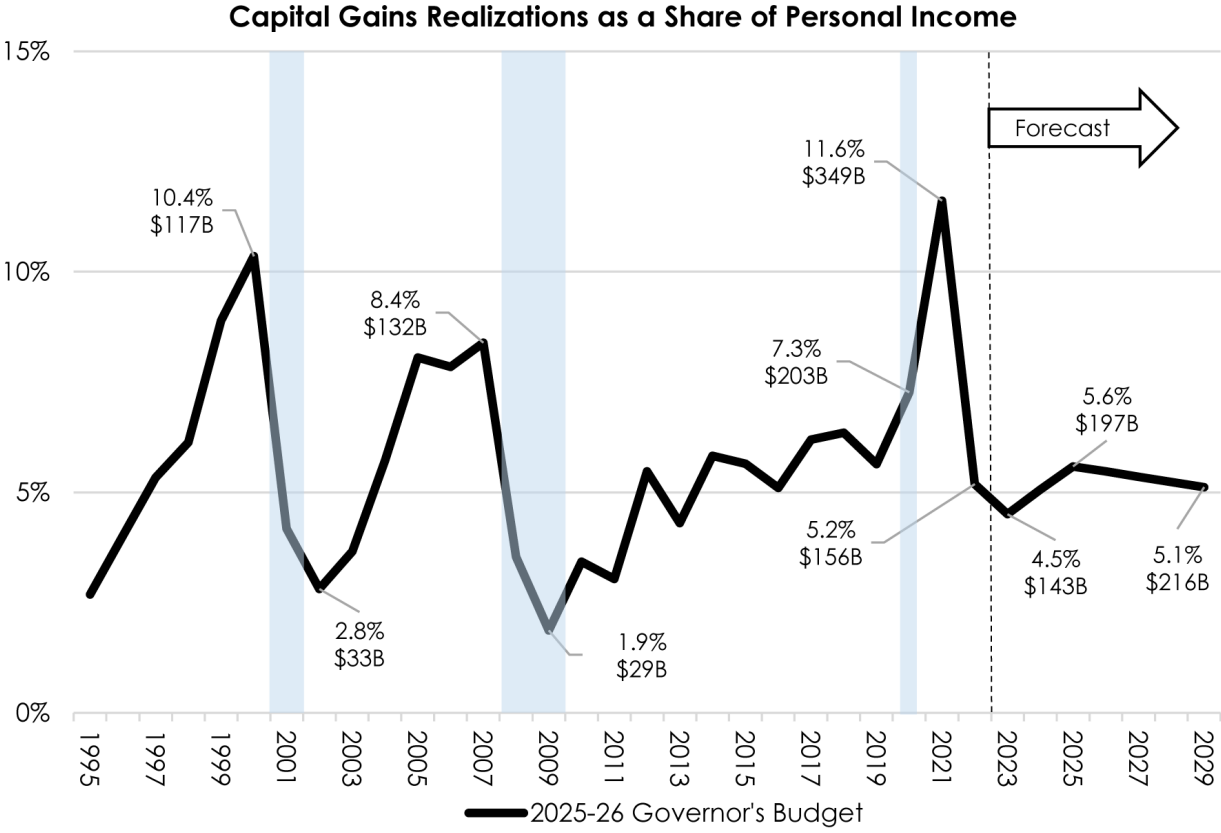
CAPITAL GAINS

Capital gains realizations were revised higher relative to the 2024 Budget Act forecast and contribute over \$6 billion to the overall personal income tax forecast upgrade. This upward revision is supported by growth in the stock market and stronger-than-expected cash results related to tax years 2023 and 2024.

The 2024 Budget Act forecast projected \$137 billion in capital gains realizations in 2023—a 12-percent year-over-year decline from 2022, which followed the 55-percent year-over-year decline from record-high realizations reported in 2021. Cash data related to tax year 2023 indicates the decline in capital gains realizations in tax year 2023 was smaller than previously projected, currently estimated at around 8.5 percent. Additionally, the stock market has risen significantly in 2024 and the S&P 500 is projected to average nearly 5,900 in the first quarter of 2025, compared to 4,900 projected for that quarter in the Budget Act, or a 20-percent upgrade. Due to higher estimated payments of \$2.1 billion through November, the Governor's Budget projects capital gains realizations to increase 20 percent in 2024 and 15 percent in 2025, higher than the 15-percent and 10-percent growth rates assumed in the Budget Act.

Capital gains realizations as a share of personal income reached a record-high of 11.6 percent in 2021, exceeding the 2007 pre-Great Recession peak of 8.4 percent and more than a full percentage point higher than the previous record of 10.4 percent in 2000. Following these peaks in 2007 and in 2000, capital gains as a percent of personal income declined to 1.9 percent in 2009 and to 2.8 percent in 2002, which represented peak-to-trough declines in capital gains realizations of 78 percent and 72 percent, respectively. As shown in the Capital Gains as a Percentage of Personal Income figure,

following its record share in 2021, capital gains realizations reverted to 5.2 percent of personal income in 2022 and are assumed to decline to 4.5 percent of personal income in 2023. This represents a peak-to-trough decline in capital gains realizations of 59 percent from 2021 to 2023. The Governor’s Budget forecast projects capital gains realizations to reach 5.6 percent of personal income in 2025 before gradually moderating to 5 percent of personal income by 2030.



Shaded bars indicate previous U.S. recessions.
 Source: California Department of Finance, 2025-26 Governor's Budget Forecast.

The Capital Gains Proposition 2 Revenue figure shows Proposition 2 revenues from capital gains as a percentage of total General Fund tax revenue. The amount of capital gains revenue in the General Fund can vary greatly over time and from year to year. For instance, capital gains contributed \$14.4 billion to the General Fund in 2019, increased significantly to \$36 billion in 2021—its highest amount ever—and are estimated to decrease back to \$14 billion in 2023.

**Capital Gains Proposition 2 Revenue
As a Percent of General Fund Tax Revenues**
(Dollars in Billions)

Calendar Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ^{e/}	2024 ^{e/}	2025 ^{e/}	2026 ^{e/}
Capital Gains Realizations	\$55	\$52	\$100	\$80	\$115	\$120	\$113	\$144	\$154	\$145	\$203	\$349	\$156	\$143	\$171	\$197	\$202
Prop 2 Revenue from Capital Gains	\$4.7	\$4.2	\$10.4	\$7.6	\$11.3	\$11.8	\$11.5	\$14.1	\$15.4	\$14.4	\$20.6	\$36.0	\$15.4	\$14.0	\$17.0	\$19.6	\$20.1
Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24 ^{e/}	24-25 ^{e/}	25-26 ^{e/}
Prop 2 Revenues from Capital Gains	\$3.0	\$4.5	\$6.0	\$9.6	\$8.7	\$11.4	\$11.7	\$12.3	\$14.5	\$15.1	\$16.3	\$25.2	\$29.8	\$15.0	\$14.9	\$17.7	\$19.7
Total General Fund Revenues ^{1/}	\$87	\$92	\$85	\$98	\$103	\$114	\$119	\$122	\$135	\$144	\$145	\$187	\$224	\$179	\$192	\$209	\$218
Capital Gains Percentage	3.4%	4.9%	7.1%	9.8%	8.5%	10.1%	9.9%	10.0%	10.7%	10.4%	11.2%	13.5%	13.3%	8.4%	7.7%	8.5%	9.1%

^{e/}Estimated
^{1/}Excluding transfers
Source: California Department of Finance, 2025-26 Governor's Budget Forecast.

WITHHOLDING

Higher withholding contributed \$3.3 billion to the overall personal income tax upgrade. Withholding was revised higher in 2024 due to strong cash results since April. Withholding is projected to grow 8 percent in 2024, higher than the 6.5-percent growth expected in the 2024 Budget Act. Higher withholding growth in 2024 has been driven in part by recent strength from technology-related sectors—information, manufacturing, and professional and technical services. In 2023, withholding from technology-related sectors grew 1.9 percent, in line with overall withholding growth. However, in the first 11 months of 2024, withholding from technology-related sectors increased 11.5 percent year-over-year compared to a growth of 4.9 percent for all other sectors.

OTHER PERSONAL INCOME COMPONENTS

Other personal income components comprised the remainder of the upgrade to the personal income tax forecast. Most notably, the higher economic forecast for California personal income led to higher taxable partnership, business, and pension income. In addition, nonresident and fiduciary income were revised higher, due primarily to higher capital gains realizations.

MENTAL HEALTH SERVICES FUND

Modeled closely after federal income tax law, California's personal income tax is imposed on net taxable income—gross income less exclusions and deductions. The tax rate structure is progressive over the income spectrum. Since the 2012 tax year, the

marginal tax rates range from 1 percent to 12.3 percent, not including a 1-percent surcharge on taxable income above \$1 million for the Mental Health Services Act tax imposed by Proposition 63 beginning in 2004. Proposition 30 created three additional income tax brackets beginning in 2012 with rates of 10.3 percent for taxable income above \$500,000, 11.3 percent for taxable income above \$600,000, and 12.3 percent for taxable income above \$1 million, with the income thresholds indexed for inflation. Proposition 30 held these tax brackets in effect for seven years—from tax years 2012 to 2018. Voters approved Proposition 55 in November 2016, extending the three additional tax brackets through tax year 2030.

Revenue from the 1-percent surcharge imposed by Proposition 63 is transferred to the Mental Health Services Fund and used to fund mental health programs. The Budget projects annual revenues of \$2.8 billion in 2023-24, \$3.2 billion in 2024-25, and \$3.6 billion in 2025-26 for this fund. Over the budget window, these transfers to the Mental Health Services Fund are higher by nearly \$900 million compared to the 2024 Budget Act. The upward revision generally reflects the higher forecast for capital gains realizations in the 2025-26 Governor's Budget, which are disproportionately earned by higher-income taxpayers. The General Fund and the Mental Health Services Fund shares of personal income tax revenues for 2023-24 through 2025-26 are shown in the Personal Income Tax Revenue figure.

Personal Income Tax Revenue

(Dollars in Millions)

	2023-24 Preliminary	2024-25 Forecast	2025-26 Forecast
General Fund	\$113,380	\$121,106	\$133,685
Mental Health Services Fund	\$2,784	\$3,231	\$3,586
Total	\$116,164	\$124,338	\$137,271

Source: California Department of Finance, 2025-26 Governor's Budget Forecast.

CORPORATION TAX

Before accounting for tax policy proposals, the corporation tax forecast is higher by \$2.5 billion, or 2.2 percent, in the budget window from 2023-24 to 2025-26. Corporation tax cash receipts exceeded the 2024 Budget Act forecast by \$2 billion through November despite higher refunds of nearly \$800 million. The cash overage was primarily due to estimated payments that were higher by \$1.6 billion.

REVENUE ESTIMATES

The primary driver of higher corporation tax revenues, contributing about \$2.4 billion, is lower expected use of business tax credits and NOL deductions, due mainly to higher anticipated revenue from the 2024 Budget Act policy to temporarily limit the use of business tax credits and suspend the use of NOLs for large businesses. The policy impact was revised higher due to the assumption that a lower percentage of existing tax credits will be used while the credit limitation is in effect. This updated assumption is supported by recent cash results, particularly higher estimated payments related to tax year 2024.

Due to higher payments related to tax year 2023, corporate taxable profits were upgraded by about \$900 million in the budget window. Meanwhile, audit payments and fees paid by limited liability companies were upgraded by about \$400 million due to higher cash receipts. Partially offsetting those positive factors are higher levels of refunds related to prior tax years stemming from audits, court resolutions, and settlements. This is projected to lower revenues by \$1.2 billion in the budget window. This amount includes over \$600 million in unanticipated refunds related to prior tax years that were issued through early December.

SALES AND USE TAX

Sales tax revenue is expected to account for approximately 16 percent of General Fund revenues excluding transfers and loans in 2025-26, down from nearly 19 percent in 2022-23 and much lower than its historic share of nearly 40 percent four decades ago in 1983-84. Sales tax has steadily declined in relevance to the state budget as tangible goods—on which sales tax revenues rely almost exclusively due to California's narrow sales tax base—have accounted for a shrinking proportion of overall economic spending. California's sales tax base includes largely the same products it did in the mid-twentieth century when services spending, which is almost entirely untaxed in California, accounted for a much smaller proportion of economic spending.

During the pandemic, this trend briefly reversed as tangible goods spending benefited from pandemic-era distortions including significant inflation in large taxable goods categories such as automobiles and furniture and a substitution of goods for services in consumer's overall spending. During that time, taxable sales increased as a percentage of personal income from approximately 27 percent in 2018-19 to nearly 29 percent in 2021-22 and sales tax revenues increased by 26.3 percent over that same period. As these distortions have unwound over the past few years, California taxable sales have declined even as the economy has recovered and continued to grow. California sales tax revenues increased by just 1 percent from 2021-22 to 2023-24

whereas the California economy, as proxied by personal income, increased by 8.8 percent over that same period.

Before accounting for tax policy proposals, the sales tax forecast is less than 1 percent, or just under \$200 million, higher in the budget window relative to the 2024 Budget Act forecast. After correcting for \$600 million in shifting from November to December, cash receipts through November are within 0.5 percent of the Budget Act forecast. The small upward revision in the sales tax forecast was due to a slight upgrade in the economic outlook that has pushed taxable sales growth rates in 2024-25 and 2025-26 about a tenth of a percentage point higher.

Consistent with the 2024 Budget Act, the normalization process following the pandemic disruptions noted above is assumed to be mostly complete by the fourth quarter of 2024. Taxable sales growth is projected to resume at a rate of roughly 3 percent annually in 2024-25 and 2025-26, consistent with the typical relationship between consumer spending, personal income, and taxable sales. Nevertheless, the projected average annual growth in sales tax of 4.2 percent from 2018-19 to 2028-29 compares unfavorably with projected growth of 5.3 percent for the Big Three revenues during the same period. Despite the completion of the acute effects of normalization, sales tax revenue is expected to continue to grow more slowly than the budget and economy overall due to the long-term divergence between California's sales tax base and consumption spending overall.

RISKS AND UNCERTAINTY

The Budget revenue forecast is based on an assumption of continued but slowing economic growth. Additionally, outside of the impact of tax policies proposed in the Budget, revenue projections are based on current state and federal laws. Continued stock market strength and improved economic growth support the forecast assumptions of resumption to normal revenue growth following the post-pandemic revenue correction. However, several risk factors could negatively impact the economy and state revenues going forward. For instance, stock market and asset price volatility and declines, shocks that disproportionately impact high-income earners, and geopolitical turmoil are all issues posing risk to ongoing economic and revenue growth.

New risks have also arisen from uncertainty about federal policy. As noted in the Economic Outlook and Demographic Information Chapters, several of the policies contemplated by the incoming federal administration are likely to negatively impact the national and state economies through inflationary impacts and extreme

immigration measures. If the economic outlook is dampened by these policies, state revenues will also subsequently decline.

Additionally, revenue forecasting is always subject to significant uncertainty, even if the underlying economy and the stock market are performing in line with expectations. This is particularly acute in the personal income and corporate income tax forecasts, as liability for those taxes also depends on taxpayer behavior and timing of when assets are sold, when credits and NOLs are used by corporations, and corporate refunds related to prior tax years. Recent developments that increase this uncertainty include the 2024 Budget Act policy to limit business tax credits and suspend NOLs for larger businesses and an increase in corporate refunds related to prior years that were issued or are projected to be issued in 2024-25. In addition, with many provisions in the Tax Cuts and Jobs Act expiring at the end of 2025, anticipation of potential federal tax policy changes could affect the timing of capital gains realizations and other income. As a result, revenues could still end up more than \$20 billion higher or lower within the budget window—even if the economy and asset markets perform largely in line with expectations. The principal drivers that could lead to higher or lower revenues include higher or lower personal income tax withholding receipts, capital gains realizations, corporate taxable profits, the use of corporate net operating losses and business incentive tax credits, and corporate refunds.

TAX PROPOSALS

The Budget includes several tax proposals as described below. These proposals combined are estimated to increase General Fund revenues by a total of \$186 million in 2025-26.

CALIFORNIA FILM AND TELEVISION TAX CREDIT EXPANSION

The state established the California Film and Television Tax Credit in 2009 to encourage film and television producers to locate shooting and spending on wages and other expenditures in-state. The program has been over-subscribed since its inception and has awarded over \$3 billion in tax credits across three rounds of the program. The fourth round of the California Film and Television Tax Credit program (Program 4.0) was established by the 2023 Budget Act at \$330 million in tax credits per year from fiscal year 2025-26 to 2029-30. Program 4.0 included new provisions to improve and support the California film industry, including workforce investments, diversity requirements, and

a refundability provision in order to benefit a wider range of productions and to ensure the competitive program will maximize economic benefits to the state.

The Budget proposes to increase the total annual California Film and Television Tax Credit 4.0 award cap from \$330 million to \$750 million for the fiscal years 2025-26 through 2029-30. This proposal is expected to reduce revenues by \$15 million in 2025-26. Costs are projected to increase in subsequent years, reaching \$209 million by the end of the multiyear period in 2028-29, and peaking outside of the multiyear period. While this expansion applies to fiscal years beginning in 2025-26, credits are claimed four years after allocation on average because film productions typically take multiple years and credits are only claimed once a verified tax return is filed.

MILITARY RETIREMENT INCOME EXCLUSION

California is home to 141,000 military retirees as of 2023. Current California and federal law fully tax military retirement pay and survivor benefits as income. Beginning in tax year 2025, the Budget proposes to exclude from income for state tax purposes: (1) retirement pay received by a taxpayer from the federal government for service in the uniformed services; and (2) annuity payments received by a qualified taxpayer pursuant to a Department of Defense Survivor Benefit Plan. The exemption would apply for up to \$20,000 of military retirement income. Additionally, the exemption would be limited to taxpayers with up to \$250,000 in income if filing jointly and up to \$125,000 in income for single filers. The proposal is estimated to reduce revenues by \$130 million in 2025-26 and by \$85 million annually thereafter.

SINGLE SALES FACTOR FOR FINANCIAL INSTITUTIONS

Multi-state and multi-national corporations pay taxes in California by computing how much of their taxable income is allocated to California. To calculate this amount, corporations use an apportionment factor that represents the share of business activity they conduct in the state. Most companies are required to use the single sales factor formula, which is based on the location of a company's sales. However, financial institutions, companies in extraction industries, and agricultural producers are required to use the three-factor apportionment formula, which also accounts for the location of the company's properties and payroll in the calculation.

Beginning in tax year 2025, the Budget proposes to move financial institutions to single sales factor apportionment, aligning financial institutions with nearly all other corporations, and rewarding businesses for locating in the state. By increasing the

weight of the sales factor, single sales factor apportionment is generally more beneficial than three-factor apportionment to firms with a larger physical presence in the state as they can exclude their property and payroll factors from the calculation. This proposal is estimated to increase revenues by \$330 million in 2025-26 and by more than \$250 million annually thereafter.

WILDFIRE SETTLEMENTS INCOME EXCLUSION

Under current federal and state law, certain settlements related to wildfire disasters can be subject to taxation. As a result, California has previously provided income exemptions on a case-by-case basis following certain large wildfires to ensure all types of settlements related to those specific wildfire disasters are exempt from state taxation. Wildfire disasters are expected to continue to occur in California. To provide relief to taxpayers, the Budget proposes to exempt all wildfire settlements from state taxation for settlements paid in tax years 2025 through 2029, regardless of when the fire occurred.

EXTENSION OF PASS-THROUGH ENTITY ELECTIVE TAX

Under current federal law as enacted in the Tax Cuts and Jobs Act of 2017, personal income taxpayers are limited to deducting no more than \$10,000 of state and local tax (SALT) payments on their federal return while business entities are able to fully deduct state and local income taxes. The 2021 Budget Act enacted a new pass-through entity elective tax (PTET) allowing taxpayers who have income from pass-through entities to electively pay a tax at the business entity level and receive a state personal income tax credit for the same amount. The PTET does not negatively impact state revenues and is estimated to have saved California taxpayers billions of dollars per year on their federal taxes by allowing them to more fully deduct their state and local taxes.

The PTET is scheduled to sunset after 2025 along with the federal SALT cap. To provide certainty that the PTET will continue to be available to California taxpayers if a SALT cap remains in effect, the Budget proposes to extend the PTET, subject to the federal SALT cap being extended.

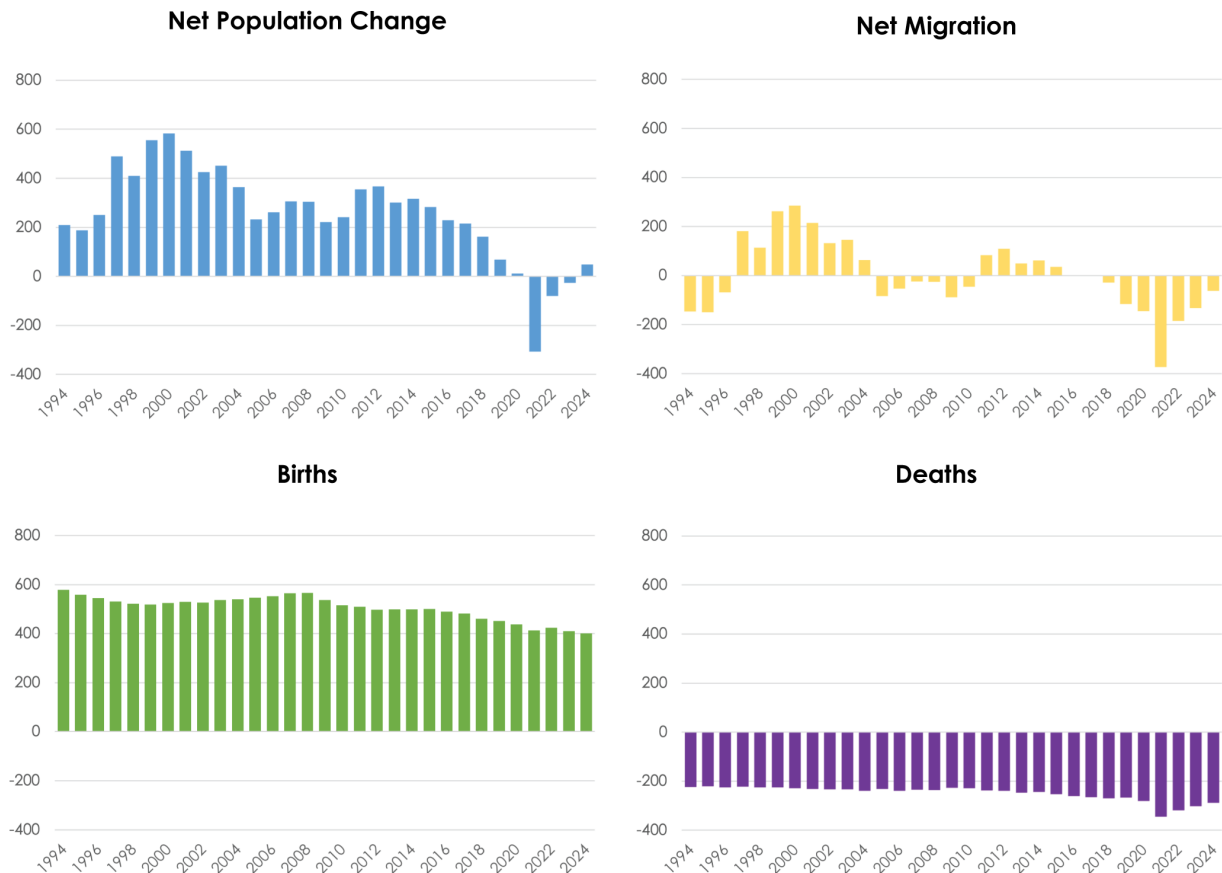
DEMOGRAPHIC INFORMATION

POPULATION CHANGE

California's population was an estimated 39.2 million as of July 1, 2024, up 49,000 persons or 0.1 percent from July 1, 2023. The rate of growth is slightly above the projected increase in the department's latest population projection series released in September 2024 that are discussed below. The increase follows three years of July 1 population declines, the first-ever for the state. Those were the result of higher COVID-era mortality, a significant drop in immigration, and more domestic out-migration driven in part by the expansion of remote work.

Following a nationwide trend, California's population growth had slowed prior to the pandemic, decelerating from more than 1 percent annually in the early 2000's to 0.1 percent in 2019. Slow population growth in the state is due largely to declining births correlated with changes in education, marriage, and work decisions, as well as increasing deaths from an aging population and domestic out-migration offsetting gains from domestic in-migration and immigration. These trends continue post-pandemic.

DEMOGRAPHIC INFORMATION



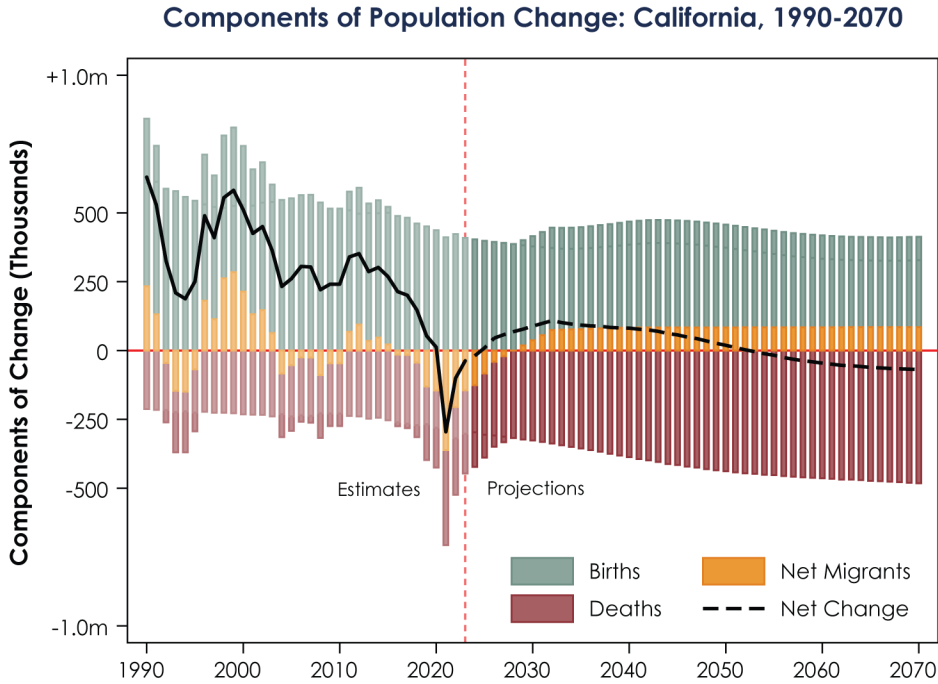
Data Source: State of California, Department of Finance. California County Population Estimates and Components of Change by Year, July 1, 1992-2024, December 2024.

Immigration has rebounded from pandemic lows to levels consistent with the pre-pandemic average. For nearly 20 years, California has experienced negative net domestic migration, in which the number of people moving out of the state in a year exceeds the number moving in. Since 2016, net domestic outmigration has exceeded net international migration, leaving natural increase as the only source of population growth. With a post-COVID rebound in immigration levels, an estimated 134,400 immigrants came to California in 2023-24, offsetting most of the domestic out-migration during that time and contributing to a reversal of California's recent declines in population. Despite these improvements, net total migration remained negative (-62,600 net migrants), limiting overall population growth.

Regionally, many inland counties continue to see significant growth, extending a trend that began in 2016. Many coastal counties also experienced growth in 2023-24, reversing previous population declines, as a balance between remote and in-office work establishes itself. Most counties in the major population centers of Southern California and the Bay Area have grown in population.

POPULATION PROJECTIONS

California is expected to grow by more than 1.6 million people between 2020 and 2070, according to the current population projection, with seniors representing a growing share of the state’s population and the number of births continuing a years-long decline. The projection reflects updated expectations for future population growth, with more optimistic migration assumptions in particular. At the time of the release of the Governor’s Budget in January 2024, the Department of Finance projected that California would have 39.9 million people by July 2035. The current series projects a population of almost 40.4 million in 2035, reaching 41.7 million people in 2055, with an annualized growth rate of about 0.2 percent. This contrasts with the previous series, which had California topping out at 40.2 million people in 2044. Population is projected to decline beginning in 2055.



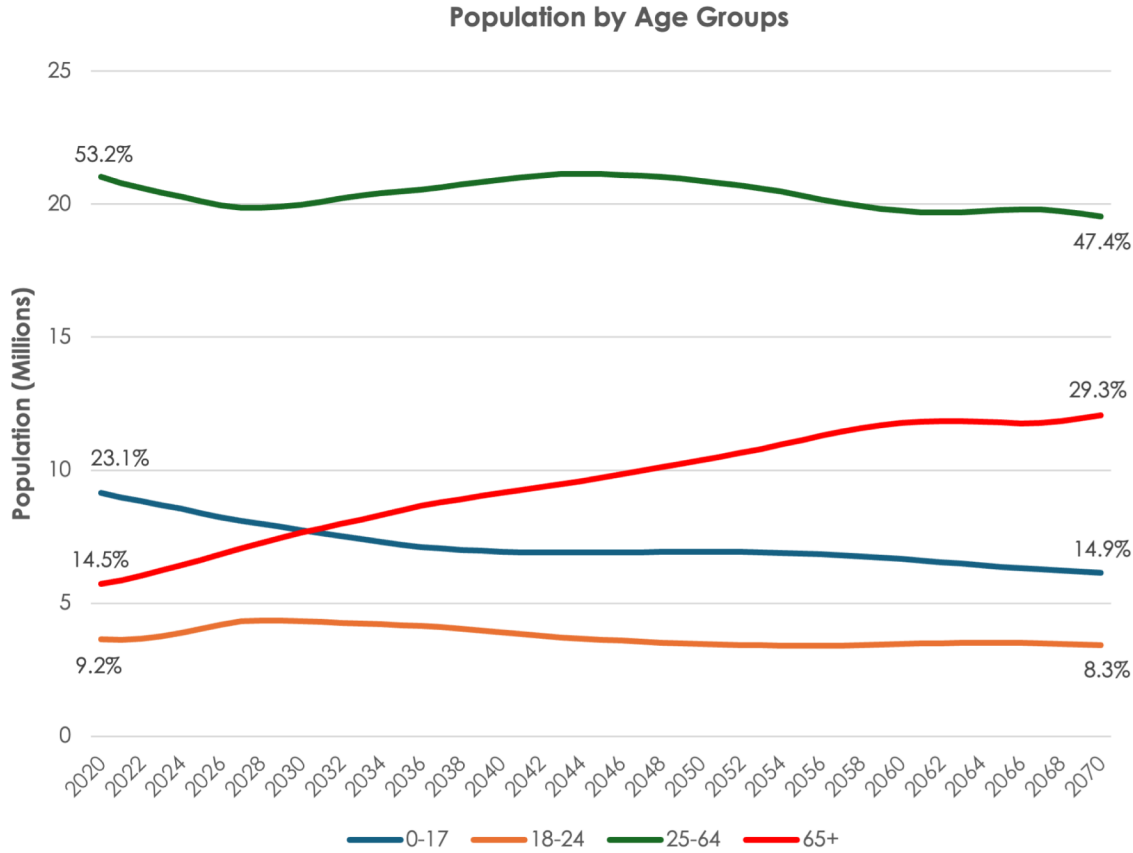
Total population is calculated using projected births, deaths, and migration—collectively, the *components of change*. The crude birth rate has been declining in California since the late 2000s and is projected to decline further from 10.5 births per 1,000 population in 2023 (409,000 births) to 8.0 per 1,000 in 2070 (328,000 births). Across the current projection, from 2020 to 2070, the Total Fertility Rate is projected to decline slightly, from 1.5 to 1.3 children per woman of childbearing age due to changes in education, marriage, and work decisions and thus lower births are driven by the smaller number of women of childbearing ages past 2038. This reduction

DEMOGRAPHIC INFORMATION

in births is expected to continue to impact school enrollment as birth cohorts get smaller. Deceleration of improvements in life expectancy at birth since 2010, mostly a result of stalled mortality improvements at young adult ages, have translated to a projection of more modest increases in life expectancy over the next decades than previously assumed. As the elderly population grows, the projected number of deaths rises more rapidly: from a crude death rate of 7.8 deaths per 1,000 population in 2023 (300,000 deaths) to approximately 11.7 per 1,000 in 2070 (482,000 deaths). The number of deaths is projected to exceed the number of births starting in 2039. The previous projection series assumed that natural decrease (deaths exceeding births) would begin a few years earlier, in 2035. Overall, the new projection follows a similar profile to previous series since 2016, characterized by lower births and a slowing of population growth as the Baby Boomers enter their years of peak mortality. The level and characteristics of immigrants have had the most significant effect. Reflecting recent trends, the current series is a bit more optimistic about immigration and assumes that new arrivals are more highly educated.

The rate of net migration, meanwhile, is projected to steadily grow from approximately -4.82 net migrants per 1,000 population per year in 2023 (-189,000 net migrants) to 2.1 per 1,000 by 2070 (85,000 net migrants). A return to positive net migration is assumed to begin in 2026. Migration historically has contributed to California's youthfulness, as foreign-born Californians generally are of prime working ages (25-64). Foreign-born Californians are expected to continue to contribute significantly to the state's population growth: nearly one-half (47 percent) of children in California have at least one foreign-born parent.

Population growth rates are expected to vary significantly by age. In 2023, 24 percent of the population of California was under age 18 (9.2 million) and this share is projected to decrease to 15 percent by 2070. The working-age population (18-64) was 63 percent of the population (24.6 million) and is projected to decrease modestly as a share of the total population. Growth is expected in the age 65-and-over group: it was 14 percent of the population in 2023 (5.5 million) and is projected to grow to 23 percent in 2043 and 29 percent in 2070.



Population aging has been rapid since 2011 and will continue through the 2020s when a large cohort of Baby Boomers (born 1946-1964) is expected to move into and through retirement. The share of the population age 65-and-older is projected to grow rapidly, becoming a larger share of the population in 2030 than children under 18. The median age in California was 37.9 years in 2023, compared to 38.9 years nationwide. By 2043, the state median age is projected to increase to almost 44 years, and to 49 years in 2070. The U.S. population will see similar trends according to the latest Census Bureau projections. Compared with the previous projection series, the median age in 2043 is nearly 1.5 years higher due to lower fertility and increased life-expectancy.

RISKS

The projections discussed in this chapter were released in September and reflect current law. With increasing international migration and deaths returning to long-term trends, a stable foundation for continued growth is assumed to have returned. However, new policies by the incoming federal administration could alter the demographic trends and expected trajectories described in this chapter.

DEMOGRAPHIC INFORMATION

New potential federal policies could further reduce out-migration to other states as California becomes more attractive with its comparatively broad safety net, protections for LGBTQ residents, and other state policies. This would help offset lower foreign in-migration due to likely restrictions on both legal and undocumented migration. Immigration accounts for nearly 50 percent of the state's overall population growth in any given year; therefore, significant declines in immigration could create the conditions for population declines within a year. The prospect of sustained negative growth is heightened over the next decade as increased deportations would affect undocumented immigrants and likely lead to the emigration of related family members—even if they live legally in the U.S.

Beyond migration, there are several other policy risks that might affect the estimates and projections through mortality. A reduction in vaccination coverage or requirements might increase mortality at younger ages. Likewise, a repeal of the Affordable Care Act, barring any state actions, could lead to greater mortality due to more expensive and less accessible health care as well as an increase in the number of people with pre-existing conditions who lose health coverage.

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 Cash Management, FISCAL Project Support,
 Statewide Budget Issues, and
 Statewide Accounting Policies and Training

Corrections and Rehabilitation,
 Justice, and General Government

Education

Employee Compensation and State Pensions,
 State Central Services Departments, and
 Information Technology and Consulting

Energy, Housing and Homelessness,
 Labor, Local Government, Tax Agencies, and
 Transportation

Health

Human Services

Natural Resources, Environment,
 and Capital Outlay

Revenues, Economy, and Demographics

Audits and Evaluations, Federal Funding
 Accountability and Cost Tracking, and
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APPENDICES AND SCHEDULES

Budget Process Overview

The Governor's Budget is the result of a process that begins more than one year before the Budget becomes law. When presented to the Legislature on or before January 10 each year, the Governor's Budget incorporates revenue and expenditure estimates based upon the most current information available through early to mid-December. In the event the Governor would like to change the Budget presented to the Legislature, including adjustments resulting from changes in population, caseload, or enrollment estimates, the Department of Finance proposes adjustments to the Legislature during budget hearings through Finance Letters in the spring. In May, Finance submits revised revenue and expenditure estimates for both the current and budget years to the Legislature. This update process is referred to as the May Revision. Finance also prepares monthly economic and cash revenue updates during the fiscal year. The list below describes the key documents used in the budget process.

Title	Purpose	Prepared/Issued by	When
Budget Letters	Convey the Administration's guidelines for budget preparation to agencies and departments.	Governor/Finance	January through December
Budget Change Proposals	Documents that propose to modify or change the existing level of service, propose new programs, or remove existing programs.	Agencies and departments submit to Finance analysts for review.	August and September
Governor's Budget	Governor's proposed budget for the upcoming fiscal year.	Governor/Finance	January 10
Governor's Budget Summary	A narrative summary of the Governor's proposed budget.	Governor/Finance	January 10
Budget Bill	Requests spending authorization to carry out the Governor's expenditure plan (serves as a legislative budget decision document).	Finance/Legislature	January 10
Multi-Year Projection	Estimated General Fund revenues and expenditures for the ensuing fiscal year and the three fiscal years thereafter, as required by Section 12.5 of Article IV of the California Constitution.	Finance	January, May, and Budget Enactment
Analysis of the Budget	Analysis of the Budget, including recommendations for changes to the Governor's Budget.	Legislative Analyst's Office	February
May Revision	Update of General Fund revenues, expenditures, and reserve estimates based on the latest economic forecast, and changes in population, caseload, or enrollment estimates.	Finance	Mid-May
Budget Act	The primary annual expenditure authorization, as approved by the Governor and Legislature, including a listing of the Governor's vetoes, if any.	Legislature/Governor	Late June or upon enactment of the Budget
Final Budget Summary	Update of the individual Budget Act items of appropriation, with changes by the Governor's vetoes, and includes certain budget summary schedules.	Finance	Summer/Fall
Final Change Book	Update of changes to the detailed fiscal information in the Governor's Budget.	Finance	Summer/Fall

Adjustments in Accounting Methods and Prior Year Fund Balances

Government Code section 13344 requires the Department of Finance to note any adjustments of prior year fund balances and accounting methods in the Governor's Budget or related documents. This requirement is to achieve the closest possible comparability of the Governor's Budget with the State Controller's Budgetary-Legal Basis Annual Report.

Accounting Methods

No major changes have been implemented or proposed since last year's report.

Prior Year Fund Balances

Government Code section 13344 requires every state agency to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents, and the State Controller's Budgetary-Legal Basis Annual Report, according to the methods and bases provided in regulations, budget letters, and other directives of Finance. Consistent with this requirement, Finance has continued its efforts in instructing and assisting departments in reconciling special funds between the Governor's Budget documents departments provide to Finance and the year-end financial statements they provide to the State Controller's Office. Departments that are the designated fund administrators continue to be primarily responsible for the reconciliation, and Finance works closely with them to ensure this is or will be completed for all special funds. Special fund balances included in the Governor's Budget have been reconciled using the best information available at the time. However, final balances for the Budgetary-Legal Basis Annual Report and certain actual revenue or expenditure amounts are not available during the preparation of the Governor's Budget. Therefore, there will be some remaining variances in the spring when final balances become available. Finance will follow up on the efforts in the spring to evaluate if additional budget changes are necessary.

Statewide Financial Information

Provides various statewide displays of financial information included in the Budget that may be the most useful to the public, private sector, or other levels of government. Each statewide display includes a description of the information included.

Schedule 1 General Budget Summary—Total statewide revenues and expenditures for the General Fund and special funds, and expenditure totals for selected bond funds.

Schedule 2 Summary of State Tax Collections—State tax collections per capita and per \$100 of personal income.

Schedule 3 Comparative Yield of State Taxes—Revenues for major state taxes for General Fund and special funds.

Schedule 4 Position and Salary Cost Estimates—Position data and corresponding dollar amounts.

Schedule 5B Actual Past Fiscal Year Cash Flow—Actual receipts, disbursements, borrowable resources, and cash flow loan balances for the last fiscal year.

Schedule 5C Estimated Current Fiscal Year Cash Flow—Projected receipts, disbursements, borrowable resources, and cash flow loan balances for the current fiscal year.

Schedule 5D Estimated Budget Fiscal Year Cash Flow—Projected receipts, disbursements, borrowable resources, and cash flow loan balances for the next fiscal year.

Schedule 6 Summary of State Population, Employees, and Expenditures—Historical data of state population, employees, personal income, revenues, and expenditures.

Schedule 8 Comparative Statement of Revenues—Detail of General Fund and special fund revenues by source for the past, current, and budget years within the following categories: (1) major taxes and licenses, (2) minor revenues, and (3) transfers and loans.

Schedule 9 Comparative Statement of Expenditures—Detail of General Fund, special fund, selected bond fund, and federal fund expenditures included in the Governor's Budget by the following categories: (1) State Operations, (2) Local Assistance, (3) Capital Outlay, and (4) Unclassified.

Schedule 10 Summary of Fund Condition Statements—A listing in numerical order of the beginning reserve, revenues, expenditures, and ending reserve for the General Fund and each special fund for the past, current, and budget years.

Schedule 11 Statement of General Obligation Bond and Commercial Paper Debt of the State of California—List of all general obligation bonds, including: maturity dates, authorized amount of bond issues, amounts of unissued bonds, redemptions, and outstanding issues, as well as authorized and outstanding commercial paper.

Schedule 12A State Appropriations Limit Summary—Summary of Schedules 12B through 12E provides a calculation of the appropriations subject to the State Appropriations Limit and the Limit Room.

Schedule 12B Revenues to Excluded Funds—List of revenues in special funds NOT included in the calculation of total appropriations subject to the State Appropriations Limit.

Schedule 12C Non-Tax Revenues in Funds Subject to Limit—Total of non-tax General and special fund revenues deposited in funds that are otherwise included in the calculation of total appropriations subject to the State Appropriations Limit.

Schedule 12D State Appropriations Limit Transfer from Other Funds to Included Funds—Detail of transfers between funds that are used in calculating the appropriations subject to the State Appropriations Limit.

Schedule 12E State Appropriations Limit Excluded Appropriations—Exclusions from appropriations subject to the State Appropriations Limit.

Schedule 13 Proposition 98 Final Certification—Factors, data, and calculations used to certify the prior year Proposition 98 funding level pursuant to Chapter 39, Statutes of 2018.

**SCHEDULE 1 AT 2025-26 GOVERNOR'S BUDGET
GENERAL BUDGET SUMMARY^{1/}**

(In Thousands)

	Reference to Schedule	General Fund	Special Funds	Selected Bond Fund Expenditures	Expenditure Totals
2023-24					
Prior year resources available	10	\$50,202,989	\$68,237,578		
Revenues and transfers	8	193,269,250	80,028,052		
Expenditures	9	207,595,269	92,602,079	\$5,081,237	\$305,278,585
Fund Balance	10	\$35,876,970	\$55,663,551		
<i>Reserve for Liquidation of Encumbrances</i>	<i>2/</i>	18,000,630	--		
<i>Reserves for Economic Uncertainties</i>	<i>3/</i>	--	55,663,551		
<i>Special Fund for Economic Uncertainties</i>	<i>3/</i>	17,876,340	--		
<i>Budget Stabilization Account</i>		22,902,422	--		
<i>Safety Net Reserve Fund</i>		900,000	--		
<i>Public School System Stabilization Account</i>		--	--		
2024-25					
Prior year resources available	10	\$35,876,970	\$55,663,551		
Revenues and transfers	8	222,472,536	80,229,510		
Expenditures	9	232,050,957	95,695,715	\$4,385,814	\$332,132,486
Fund Balance	10	\$26,298,549	\$40,197,346		
<i>Reserve for Liquidation of Encumbrances</i>	<i>2/</i>	18,000,630	--		
<i>Reserves for Economic Uncertainties</i>	<i>3/</i>	--	40,197,346		
<i>Special Fund for Economic Uncertainties</i>	<i>3/</i>	8,297,919	--		
<i>Budget Stabilization Account</i>		18,045,422	--		
<i>Safety Net Reserve Fund</i>		--	--		
<i>Public School System Stabilization Account</i>		1,156,763	--		
2025-26					
Prior year resources available	10	\$26,298,549	\$40,197,346		
Revenues and transfers	8	225,094,772	83,505,118		
Expenditures	9	228,892,082	86,833,898	\$6,543,282	\$322,269,262
Fund Balance	10	\$22,501,239	\$36,868,566		
<i>Reserve for Liquidation of Encumbrances</i>	<i>2/</i>	18,000,630	--		
<i>Reserves for Economic Uncertainties</i>	<i>3/</i>	--	36,868,566		
<i>Special Fund for Economic Uncertainties</i>	<i>3/</i>	4,500,609	--		
<i>Budget Stabilization Account</i>		10,945,422	--		
<i>Safety Net Reserve Fund</i>		--	--		
<i>Public School System Stabilization Account</i>		1,533,162	--		

Note: Totals may not add due to rounding.

^{1/} The General Budget Summary includes the revenues and expenditures of all the state funds that reflect the cost of state government and selected bond fund expenditures. The transactions involving other non-governmental cost funds are excluded.

^{2/} The Reserve for Liquidation of Encumbrances represents an amount which will be expended in the future for state obligations for which goods and services have not been received at the end of the fiscal year. This reserve treatment is consistent with the accounting methodology prescribed by Generally Accepted Accounting Principles (GAAP) and Government Code Sections 13306 and 13307.

^{3/} The Special Funds for Economic Uncertainties and the Reserves for Economic Uncertainties are reserve accounts for the General and special funds as provided by Section 5 of Article XIII B of the California Constitution.

SCHEDULE 2 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF STATE TAX COLLECTIONS

(Excludes Departmental, Interest, and Miscellaneous Revenue)

Fiscal Year	Per Capita Personal Income ^{1/, 2/}	State Tax Collections (Dollars in Millions)		Taxes per Capita ^{1/}		Taxes per \$100 of Personal Income ^{3/}	
		General		General		General	
		Fund	Total	Fund	Total	Fund	Total
Beginning							
1967	\$3,870	\$3,558	\$4,676	\$185.55	\$243.86	\$4.80	\$6.30
1968	4,189	3,963	5,173	203.94	266.21	4.87	6.36
1969	4,668	4,126	5,409	208.96	273.94	4.48	5.87
1970	4,962	4,290	5,598	214.08	279.36	4.31	5.63
1971	5,210	5,213	6,597	256.22	324.24	4.92	6.22
1972	5,652	5,758	7,231	279.72	351.28	4.95	6.21
1973	6,116	6,377	7,877	305.57	377.45	5.00	6.17
1974	6,722	8,043	9,572	379.85	452.06	5.65	6.73
1975	7,306	9,050	10,680	420.19	495.87	5.75	6.79
1976	7,953	10,781	12,525	491.48	570.98	6.18	7.18
1977	8,660	12,951	14,825	579.41	663.25	6.69	7.66
1978	9,656	14,188	16,201	621.30	709.45	6.43	7.35
1979	10,750	16,904	19,057	726.83	819.41	6.76	7.62
1980	11,933	17,808	20,000	748.80	840.97	6.27	7.05
1981	13,131	19,053	21,501	784.78	885.62	5.98	6.74
1982	13,738	19,567	22,359	788.83	901.39	5.74	6.56
1983	14,549	22,300	25,674	880.14	1,013.30	6.05	6.96
1984	15,880	25,515	29,039	988.34	1,124.85	6.22	7.08
1985	16,790	26,974	30,898	1,021.63	1,170.25	6.08	6.97
1986	17,604	31,331	35,368	1,158.18	1,307.41	6.58	7.43
1987	18,529	31,228	35,611	1,126.67	1,284.81	6.08	6.93
1988	19,652	35,647	40,613	1,255.49	1,430.39	6.39	7.28
1989	20,623	37,248	43,052	1,278.16	1,477.32	6.20	7.16
1990	21,579	36,828	43,556	1,234.66	1,460.21	5.72	6.77
1991	21,825	40,072	48,856	1,315.62	1,604.01	6.03	7.35
1992	22,627	39,197	48,230	1,264.93	1,556.44	5.59	6.88
1993	22,929	38,351	48,941	1,224.72	1,562.90	5.34	6.82
1994	23,498	41,099	50,648	1,303.75	1,606.67	5.55	6.84
1995	24,566	44,825	54,805	1,413.51	1,728.20	5.75	7.03
1996	25,920	47,955	58,400	1,500.33	1,827.10	5.79	7.05
1997	27,152	53,859	64,826	1,659.61	1,997.56	6.11	7.36
1998	29,215	58,199	69,724	1,770.96	2,121.65	6.06	7.26
1999	30,602	70,027	81,773	2,095.45	2,446.93	6.85	8.00
2000	33,162	75,668	88,147	2,225.47	2,592.50	6.71	7.82
2001	33,882	62,679	73,295	1,816.12	2,123.70	5.36	6.27
2002	33,982	64,879	75,420	1,856.95	2,158.65	5.46	6.35
2003	35,056	70,229	81,628	1,984.49	2,306.60	5.66	6.58
2004	36,785	80,070	93,764	2,239.55	2,622.57	6.09	7.13
2005	38,568	90,468	105,860	2,514.02	2,941.74	6.52	7.63
2006	41,196	93,237	109,390	2,572.28	3,017.93	6.24	7.33
2007	42,714	95,290	111,778	2,606.95	3,058.01	6.10	7.16
2008	43,094	79,398	95,020	2,154.26	2,578.12	5.00	5.98
2009	41,530	84,537	99,284	2,280.02	2,677.76	5.49	6.45
2010	43,090	89,910	106,942	2,406.38	2,862.20	5.58	6.64
2011	45,445	82,850	106,351	2,197.41	2,820.70	4.84	6.21
2012	47,687	95,444	119,798	2,508.01	3,147.96	5.26	6.60
2013	48,011	101,187	127,388	2,639.02	3,322.36	5.50	6.92
2014	50,608	112,158	139,983	2,902.27	3,622.29	5.73	7.16
2015	53,890	117,083	144,154	3,008.79	3,704.47	5.58	6.87
2016	55,999	122,029	147,731	3,118.73	3,775.59	5.57	6.74
2017	58,355	134,074	164,551	3,409.04	4,183.96	5.84	7.17
2018	61,076	142,581	176,293	3,611.84	4,465.81	5.91	7.31
2019	64,249	142,639	172,684	3,608.42	4,368.46	5.62	6.80
2020	70,040	184,134	221,181	4,657.40	5,594.45	6.65	7.99
2021	76,709	219,280	260,793	5,589.10	6,647.20	7.29	8.67
2022	76,719	174,287	214,977	4,451.35	5,490.60	5.80	7.16
2023 ^{est}	80,918	185,465	226,525	4,739.97	5,789.36	5.86	7.15
2024 ^{est}	86,243	202,941	245,331	5,180.17	6,262.19	6.01	7.26
2025 ^{est}	89,748	211,308	254,983	5,387.34	6,500.83	6.00	7.24

^{1/}Per capita computations are based on July 1 population estimates, benchmarked on the 2020 Census.

^{2/}Personal income data are on a calendar year basis (e.g., 2022 for 2022-23).

^{3/}Taxes per \$100 personal income computed using calendar year personal income (e.g. 2022 income related to 2022-23 tax collections).

^{est}Estimated.

**SCHEDULE 3 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE YIELD OF STATE TAXES, 1970-71 THROUGH 2025-26
Includes both General and Special Funds**

(Dollars in Thousands)

Fiscal Year	Estate					Motor				
	Sales and Use ¹¹	Personal Income ¹²	Corporation ¹³	Tobacco ¹⁴	Inheritance and Gift ¹⁵	Insurance ¹⁶	Alcoholic Beverage ¹⁷	Vehicle Fuel ¹⁸	Vehicle Fees ¹⁹	Cannabis Excise ¹⁰
1970	\$1,808,052	\$1,264,383	\$532,091	\$239,721	\$185,699	\$158,423	\$106,556	\$674,635	\$513,202	
1971	2,015,993	1,785,618	662,522	247,424	220,192	170,179	112,091	712,426	547,845	
1972	2,198,523	1,884,058	866,117	253,602	260,119	179,674	114,884	746,196	596,922	
1973	2,675,738	1,829,385	1,057,191	258,921	231,934	201,697	119,312	742,702	644,448	
1974	3,376,078	2,579,676	1,253,673	261,975	242,627	202,991	120,749	752,234	664,453	
1975	3,742,524	3,086,611	1,286,515	268,610	316,648	241,224	125,313	766,555	749,936	
1976	4,314,201	3,761,356	1,641,500	269,384	367,964	322,476	127,485	810,321	807,782	
1977	5,030,438	4,667,887	2,082,208	273,658	365,092	387,560	132,060	850,181	924,410	
1978	5,780,919	4,761,571	2,381,223	268,816	416,955	420,184	140,059	896,591	1,021,856	
1979	6,623,521	6,506,015	2,510,039	290,043	465,611	446,228	138,940	852,752	1,096,640	
1980	7,131,429	6,628,694	2,730,624	278,161	530,185	460,926	142,860	839,994	1,127,293	
1981	7,689,023	7,483,007	2,648,735	276,824	482,300	454,984	139,523	833,446	1,373,354	
1982	7,795,488	7,701,099	2,536,011	271,621	517,875	736,929	136,209	928,633	1,614,993	
1983	8,797,865	9,290,279	3,231,281	263,231	236,452	457,490	137,433	1,213,167	1,906,290	
1984	9,797,564	10,807,706	3,664,593	262,868	296,805	643,139	135,786	1,159,637	2,137,326	
1985	10,317,930	11,413,040	3,843,024	258,141	252,810	839,939	132,262	1,194,172	2,515,295	
1986	10,904,022	13,924,527	4,800,843	255,076	273,089	1,008,804	131,288	1,245,881	2,692,835	
1987	11,650,531	12,950,346	4,776,388	250,572	304,148	1,158,321	128,734	1,293,254	2,966,334	
1988	12,650,893	15,889,179	5,138,009	559,617	335,091	1,317,630	128,264	1,320,512	3,142,484	
1989	13,917,771	16,906,568	4,965,389	787,076	388,527	1,167,684	128,524	1,349,146	3,305,711	
1990	13,839,573	16,852,079	4,544,783	745,074	498,774	1,287,152	129,640	1,999,771	3,513,159	
1991	17,458,521	17,242,816	4,538,451	726,064	446,696	1,167,307	321,352	2,457,229	4,369,862	
1992	16,598,863	17,358,751	4,659,950	677,846	458,433	1,188,181	292,107	2,412,574	4,470,321	
1993	16,857,369	17,402,976	4,809,273	664,322	552,139	1,196,921	275,797	2,547,633	4,518,795	
1994	16,273,800	18,608,181	5,685,618	674,727	595,238	998,868	268,957	2,685,731	4,749,594	
1995	17,466,584	20,877,687	5,862,420	666,779	659,338	1,131,737	269,227	2,757,289	5,009,319	
1996	18,424,355	23,275,990	5,788,414	665,415	599,255	1,199,554	271,065	2,824,589	5,260,355	
1997	19,548,574	27,927,940	5,836,881	644,297	780,197	1,221,285	270,947	2,853,846	5,660,574	
1998	21,013,674	30,894,865	5,724,237	976,513	890,489	1,253,972	273,112	3,025,226	5,610,374	
1999	23,451,570	39,578,237	6,638,898	1,216,651	928,146	1,299,777	282,166	3,069,694	5,263,245	
2000	24,287,928	44,618,532	6,899,322	1,150,869	934,709	1,496,556	288,450	3,142,142	5,286,542	
2001	23,816,406	33,046,665	5,333,036	1,102,807	915,627	1,596,002	292,627	3,295,903	3,836,904	
2002	24,899,025	32,709,761	6,803,559	1,055,505	647,372	1,879,784	290,564	3,202,512	3,889,602	
2003	26,506,911	36,398,983	6,925,916	1,081,588	397,848	2,114,980	312,826	3,324,883	4,415,126	
2004	29,967,136	42,992,007	8,670,065	1,096,224	213,036	2,232,955	314,252	3,366,142	4,873,705	
2005	32,201,082	51,219,823	10,316,467	1,088,703	3,786	2,202,327	318,276	3,393,381	5,078,529	
2006	32,669,175	53,348,766	11,157,898	1,078,536	6,348	2,178,336	333,789	3,399,694	5,147,341	
2007	31,972,874	55,745,970	11,849,097	1,037,287	6,303	2,172,936	327,260	3,351,268	5,212,811	
2008	28,972,302	44,355,959	9,535,679	1,000,456	245	2,053,850	323,934	3,162,299	5,566,642	
2009	31,197,154	45,650,901	9,114,589	922,986	0	2,180,786	311,242	3,149,144	6,726,967	
2010	30,996,372	50,507,989	9,613,594	905,245	0	2,307,022	334,178	5,705,528	6,558,121	
2011	28,542,238	55,449,292	7,233,000	895,677	0	2,416,073	346,000	5,544,530	5,907,866	
2012	31,007,290	66,809,000	7,782,947	868,703	0	2,242,379	357,000	5,492,850	5,864,814	
2013	34,163,864	68,306,264	9,092,696	833,127	0	2,362,738	354,297	6,065,748	6,226,553	
2014	35,263,084	77,929,551	9,416,779	832,379	0	2,444,573	357,373	5,713,698	6,510,898	
2015	35,936,588	80,541,269	10,459,561	840,034	0	2,561,932	368,699	5,003,317	6,833,037	
2016	35,360,401	85,021,043	11,019,780	1,235,605	0	2,422,105	368,345	4,845,821	7,192,680	
2017	36,137,388	95,865,692	12,312,596	2,145,003	0	2,569,271	376,059	6,355,007	8,578,311	83,869
2018	37,903,457	100,958,015	14,062,543	2,052,204	0	2,722,787	377,662	7,561,080	9,880,258	261,149
2019	37,083,771	101,866,478	13,953,804	1,966,609	0	3,134,591	382,745	7,801,021	9,769,018	490,915
2020	41,874,019	131,966,930	22,590,587	1,969,042	0	3,139,292	414,634	7,814,218	10,682,014	770,380
2021	47,830,300	142,090,334	45,128,400	1,831,959	0	3,494,540	431,363	8,459,159	10,757,060	812,980
2022	48,897,975	103,498,100	36,336,922	1,621,734	0	3,707,199	420,539	8,657,370	11,345,317	537,343
2023 ²⁰	48,667,668	115,999,853	34,317,908	1,380,995	0	3,966,362	418,350	9,238,899	11,950,990	629,373
2024 ²¹	49,712,722	124,337,753	43,199,442	1,287,222	0	4,063,907	423,340	9,418,581	12,329,575	603,741
2025 ²²	51,115,644	137,271,094	37,697,059	1,245,250	0	4,340,646	427,870	9,488,549	12,680,446	761,903

¹¹ Includes the 0.5 percent Local Revenue Fund, the 1.0625 percent Local Revenue Fund 2011, and the state sales tax rate of 6 percent from April 1, 2009 to June 30, 2011. Includes the 0.25 percent sales tax, effective July 1, 2004 through December 31, 2015, for repayment of economic recovery bonds. Includes passage of Proposition 30, which increased the General Fund sales tax rate from January 1, 2013 to December 31, 2016.

¹² Includes the revenue for a 1-percent surcharge on taxable incomes over \$1 million, with proceeds funding mental health programs. Includes the 0.25-percent surcharge and reduced dependent exemption credit effective for tax years 2009 and 2010. Also includes the impact of Propositions 30 and Proposition 55, which establishes three additional brackets for tax years 2012 through 2030. Includes -\$18.3 billion for 2021-22, -\$15.1 billion for 2022-23, -\$16.2 billion for 2023-24 -\$17.1 billion for 2024-25, and -\$11.5 billion for 2025-26 for tax credits related to the Pass-Through-Entity Elective Tax (PTET).

¹³ Includes the corporation tax, corporation income tax, LLC fees, and minimum franchise tax for corporations, partnerships, LLCs, and LLPs. From 1989 to 1997, it included the unitary election fee. Includes impact of Proposition 39 beginning in tax year 2012. Includes impact of the limitation on credit and NOL usage for tax years 2020, 2021, and 2024 through 2026. Includes \$20.5 billion in 2021-22, \$16.7 billion in 2022-23, \$17.1 billion in 2023-24, \$17.8 billion in 2024-25, and \$10.5 billion in 2025-26 for the PTET.

¹⁴ Proposition 99 (November 1988) increased the cigarette tax to \$0.35 per pack and added an equivalent tax to other tobacco products. The Breast Cancer Act added \$0.02 per pack effective 1/1/94. Proposition 10 (November 1998) increased the cigarette tax to \$0.87 per pack and added the equivalent of \$1.00 tax on other tobacco products. Proposition 56 (November 2016) increased the cigarette tax to \$2.87 per pack, effective April 1, 2017, and added the equivalent of a \$2.00 tax to other tobacco products, effective July 1, 2017. Proposition 56 also defined electronic cigarettes as other tobacco products for purposes of taxation. Reflects a new 12.5-percent retail tax on electronic cigarettes as of July 1, 2022. Reflects the flavor ban on cigarette and tobacco products, which was effective December 21, 2022.

¹⁵ The state's estate tax was phased out beginning in 2002 and fully repealed by 2005 due to changes in federal law that eliminated the state death tax credit.

¹⁶ Includes insurance gross premiums tax on Medi-Cal managed care plans through June 30, 2013, to provide interim funding for the Healthy Families and Medi-Cal programs. Includes a reduction for the managed care organizations tax of about \$200 million per year from 2016-17 through 2018-19.

¹⁷ Alcoholic beverage excise taxes were increased effective July 15, 1991.

¹⁸ Motor vehicle fuel tax (gasoline) and use fuel tax (diesel and other fuels). The gasoline excise tax was 29.7 cents per gallon for the first four months of 2017-18, 41.7 cents for the next 20 months through 2018-19, 47.3 cents in 2019-20, and indexed annually for inflation thereafter. It is 59.3 cents in 2024-25. The diesel excise tax was 16 cents for the first four months of 2017-18, 36 cents through 2019-20, and annually indexed for inflation thereafter. It is 45.1 cents in 2024-25.

¹⁹ Registration and weight fees, motor vehicle license fees, and other fees. Includes revenue beginning in 2017-18 from a graduated fee at \$25 to \$175 per vehicle indexed to inflation and revenue beginning in 2020-21 from a \$100 fee indexed to inflation for the renewal of zero-emission vehicles that are model year 2020 or newer.

²⁰ As of January 1, 2018, Proposition 64 levied a new excise tax on the cultivation of cannabis at an initial rate per ounce of \$9.25 for flower, \$2.75 for leaves, and \$1.29 per plant, adjusted for inflation beginning in 2020. As of July 1, 2022, the cultivation tax was eliminated. There is a 15-percent tax on the retail price of cannabis, which will be increased by up to 4 percentage points in 2025-26 to generate revenue equal to the amount the cultivation tax would have generated were it still in effect.

²² Estimated.

**SCHEDULE 4 AT 2025-26 GOVERNOR'S BUDGET
POSITION AND SALARY COST ESTIMATES**

(Excludes Staff Benefits)

(Dollars in Thousands)

	Positions			Dollars		
	Actual 2023-24*	Estimated 2024-25*	Proposed 2025-26*	Actual 2023-24*	Estimated 2024-25*	Proposed 2025-26*
Executive						
Executive	14,292.7	14,593.8	14,733.4	\$1,504,522	\$1,558,113	\$1,580,435
Business, Consumer Services, and Housing	7,876.9	8,045.5	8,100.5	732,731	747,256	767,403
Transportation	42,737.0	43,076.0	43,110.0	4,958,283	5,060,891	5,032,199
Natural Resources	27,132.7	27,972.1	28,863.6	3,083,232	3,188,365	3,264,886
California Environmental Protection	7,687.8	7,996.9	8,199.4	1,742,641	942,037	936,538
Health and Human Services	37,598.1	37,716.8	38,150.7	3,685,161	3,834,556	3,830,904
Corrections and Rehabilitation	62,421.2	60,657.5	60,202.1	7,046,425	6,963,501	6,844,512
Education						
K thru 12 Education	3,052.3	3,047.5	3,066.5	272,190	279,198	286,084
Community Colleges/Other	418.4	422.2	422.5	49,592	52,072	52,635
Labor and Workforce Development	13,205.2	13,591.6	13,741.1	1,127,395	1,184,354	1,147,842
Government Operations	22,030.1	22,256.9	22,392.3	2,033,265	2,101,956	2,115,017
General Government	13,965.7	14,146.8	14,298.1	1,348,247	-1,976,310	2,258,689
SUBTOTAL, EXECUTIVE	252,418.1	253,523.6	255,280.2	\$27,583,684	\$23,935,989	\$28,117,144
Higher Education						
University of California	119,347.4	127,118.4	127,118.4	\$14,999,621	\$16,741,804	\$16,741,804
College of the Law, San Francisco	277.3	278.0	279.5	31,065	32,746	33,793
California State University	50,356.4	50,777.4	50,777.4	4,232,322	4,552,830	4,626,291
SUBTOTAL, HIGHER EDUCATION	169,981.1	178,173.8	178,175.3	\$19,263,008	\$21,327,380	\$21,401,888
Legislative ^{1/}	799.0	799.0	799.0	\$96,074	\$99,505	\$99,505
Judicial	2,162.2	2,177.2	2,180.2	380,276	409,684	409,826
GRAND TOTAL	425,360.4	434,673.6	436,434.7	\$47,323,042	\$45,772,558	\$50,028,363

^{1/} The number of positions includes 120 legislators, and the staff at the Legislative Counsel Bureau. The numbers do not include the Legislature's staff or the Legislative Analyst's Office. Certain benefits of the legislators are included in the dollars.

* Numbers may not add or match to other statements due to rounding of budget details.

**SCHEDULE 5B AT 2025-26 GOVERNOR'S BUDGET
ACTUAL 2023-24 FISCAL YEAR CASH FLOW
GENERAL FUND
(Dollars in Millions)**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
BEGINNING CASH BALANCE	\$14,011	\$2,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,011
RECEIPTS:													
Alcoholic Beverage Excise Tax	\$46	\$30	\$36	\$34	\$38	\$31	\$45	\$27	\$28	\$39	\$32	\$33	\$418
Corporation Tax	507	505	2,680	5,506	765	6,855	3,795	124	3,941	4,198	1,315	11,216	41,408
Cigarette Tax	5	4	5	7	4	3	5	2	3	3	3	-6	39
Inheritance, Gift and Estate Taxes	0	0	0	0	0	1	0	0	0	0	0	0	1
Insurance Tax	103	497	388	67	436	429	60	62	384	697	498	393	4,013
Personal Income Tax	6,257	7,727	8,574	16,774	7,912	8,662	15,719	5,578	6,667	16,445	6,955	13,661	120,932
Retail Sales and Use Tax	1,383	3,999	2,656	1,165	4,451	2,788	1,508	4,270	2,495	1,193	4,229	3,124	33,261
Income from Pooled Money Investments	187	237	110	434	202	150	221	182	296	281	230	237	2,768
Transfer from Special Fund for Economic Uncertainties	0	19	0	16	0	1	0	0	0	10	0	0	46
Other	133	396	1,133	3,441	496	196	479	218	852	1,458	1,123	2,237	12,161
TOTAL, Receipts	\$8,620	\$13,413	\$15,582	\$27,444	\$14,305	\$19,117	\$21,832	\$10,464	\$14,665	\$24,325	\$14,385	\$30,897	\$215,048
DISBURSEMENTS:													
State Operations:													
University of California	\$382	\$382	\$424	\$389	\$409	\$515	\$375	\$555	\$408	\$400	\$418	\$324	\$4,982
Debt Service	-62	481	898	1,419	643	177	-111	-53	507	1,129	234	-54	5,207
Other State Operations	5,629	3,056	2,850	4,220	2,239	3,614	2,992	3,016	2,531	3,644	2,236	770	36,799
Social Services	1,971	703	1,979	1,791	908	1,841	1,945	1,06	1,173	2,518	2,634	25	17,594
Medi-Cal Assistance for DHCS	3,075	6,109	5,111	2,950	3,298	3,831	2,536	2,501	2,209	719	288	2,766	35,384
Other Health and Human Services	811	475	654	910	282	914	656	1,405	807	804	493	-915	7,284
Schools	4,717	4,948	6,750	8,177	5,926	7,538	6,489	6,017	9,910	6,158	5,772	11,008	83,408
Teachers' Retirement	771	0	1,198	0	0	771	0	0	0	1,198	0	0	3,939
Transfer to Special Fund for Economic Uncertainties	0	0	0	0	0	0	560	0	0	0	0	0	560
Transfer to Budget Stabilization Account	0	0	1,388	0	0	0	0	0	0	0	0	0	1,388
Other	3,190	1,178	1,726	2,489	1,262	1,082	584	508	1,584	743	2,424	1,027	17,796
TOTAL, Disbursements	\$20,485	\$17,332	\$21,780	\$23,542	\$14,968	\$20,283	\$16,026	\$14,054	\$19,129	\$17,312	\$14,499	\$14,951	\$214,360
EXCESS RECEIPTS/(DEFICIT)	-\$11,865	-\$3,919	-\$6,198	\$3,901	-\$663	-\$1,166	\$5,806	-\$3,591	-\$4,464	\$7,013	-\$114	\$15,946	\$688
NET TEMPORARY LOANS:													
Special Fund for Economic Uncertainties	\$0	\$1,772	\$1,527	-\$18	\$0	-\$2	-\$3,187	\$3,591	\$157	-\$2,706	\$114	-\$1,248	\$0
Budget Stabilization Account	0	0	4,671	-3,883	663	1,168	-2,619	0	4,307	-4,307	0	0	0
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
External Borrowing/RANS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL, Net Temporary Loans	\$0	\$1,772	\$6,198	-\$3,901	\$663	\$1,166	-\$5,806	\$3,591	\$4,464	-\$7,013	\$114	-\$1,248	\$0
ENDING CASH BALANCE	\$2,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,698	\$14,698
AVAILABLE/BORROWABLE RESOURCES:													
Special Fund for Economic Uncertainties	\$3,319	\$3,300	\$3,300	\$3,282	\$3,282	\$3,280	\$3,840	\$3,840	\$3,840	\$3,830	\$3,830	\$3,829	\$3,829
Budget Stabilization Account	23,288	23,288	23,956	22,252	22,252	22,252	22,252	22,252	22,252	22,252	22,252	22,252	22,252
Other Internal Sources	74,331	75,242	70,821	72,370	70,634	68,889	70,366	72,250	68,961	70,819	77,376	77,259	77,259
External Borrowing/RANS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL, Available/Borrowable Resources	\$100,938	\$101,830	\$98,077	\$97,904	\$96,169	\$94,421	\$96,458	\$98,342	\$95,053	\$96,901	\$103,458	\$103,340	\$103,340
CUMULATIVE LOAN BALANCES:													
Special Fund for Economic Uncertainties	\$0	\$1,772	\$3,300	\$3,282	\$3,282	\$3,280	\$93	\$3,683	\$3,840	\$1,134	\$1,248	\$0	\$0
Budget Stabilization Account	0	0	4,671	788	1,451	2,619	0	0	4,307	0	0	0	0
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
External Borrowing/RANS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL, Cumulative Loan Balances	\$0	\$1,772	\$7,971	\$4,069	\$4,733	\$5,899	\$93	\$3,683	\$8,147	\$1,134	\$1,248	\$0	\$0
UNUSED BORROWABLE RESOURCES	\$100,938	\$100,058	\$90,106	\$93,834	\$91,436	\$88,522	\$96,365	\$94,659	\$86,906	\$95,767	\$102,210	\$103,340	\$103,340
CASH AND UNUSED BORROWABLE RESOURCES	\$103,084	\$100,058	\$90,106	\$93,834	\$91,436	\$88,522	\$96,365	\$94,659	\$86,906	\$95,767	\$102,210	\$118,039	\$118,039

Note: Numbers may not add due to rounding.
Source: State Controller's Office

SCHEDULE 5C AT 2025-26 GOVERNOR'S BUDGET
ESTIMATED 2024-25 FISCAL YEAR CASHFLOW
GENERAL FUND
(Dollars in Millions)

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	TOTAL											
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL		
BEGINNING CASH BALANCE	\$14,698	\$6,621	\$3,657	\$9,467	\$0	\$0	\$0	\$7,370	\$5,870	\$0	\$6,956	\$7,802	\$14,698															
RECEIPTS:																												
Alcoholic Beverage Excise Tax	\$44	\$32	\$32	\$34	\$40	\$39	\$40	\$29	\$32	\$33	\$33	\$35	\$423															
Corporation Tax	1,368	326	3,011	224	75	8,423	4,414	75	4,411	5,459	1,456	12,838	42,080															
Cigarette Tax	3	4	0	3	3	4	3	1	3	3	3	4	37															
Inheritance, Gift and Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0															
Insurance Tax	89	501	392	88	481	488	33	42	357	731	391	471	4,064															
Personal Income Tax	7,585	8,403	10,644	9,455	6,542	9,744	18,381	4,977	7,460	17,372	7,460	14,833	122,250															
Retail Sales and Use Tax	1,194	4,184	2,659	1,423	3,565	2,778	1,289	5,487	2,569	2,191	3,931	2,789	34,049															
Income from Pooled Money Investments	239	163	414	426	194	246	272	163	368	145	231	392	3,253															
Transfer from Special Fund for Economic Uncertainties	0	0	0	92	20	0	205	0	0	0	0	0	317															
Other	5,043	1,335	4,041	1,805	379	84	6,305	124	76	206	171	1,674	21,243															
TOTAL, Receipts	\$15,565	\$14,948	\$21,196	\$13,550	\$11,299	\$21,806	\$30,942	\$10,898	\$14,660	\$26,140	\$13,676	\$33,037	\$227,716															

DISBURSEMENTS:

State Operations:	\$339	\$339	\$25	\$712	\$376	\$339	\$492	\$339	\$393	\$393	\$785	\$828	\$5,360																	
University of California	-134	349	1,212	1,388	467	147	-422	13	415	834	196	406	4,871																	
Debt Service	4,744	3,006	3,424	4,157	2,208	3,967	3,751	3,292	2,906	3,948	3,570	3,283	42,256																	
Other State Operations	3,605	1,121	940	2,580	884	1,469	2,239	273	1,368	2,122	1,086	1,536	19,223																	
Social Services	4,942	4,558	2,792	4,415	2,074	4,925	3,308	686	6,265	395	37	4,522	38,919																	
Medi-Cal Assistance for DHCS	1,783	-198	1,084	700	1,738	234	700	725	726	851	249	1,444	10,039																	
Other Health Care Services	4,921	5,330	6,763	6,985	6,511	9,049	7,131	5,732	9,447	5,553	5,525	8,669	81,616																	
Schools	833	0	0	1,296	0	832	0	0	0	1,296	0	1	4,258																	
Teachers' Retirement	0	0	0	0	0	0	0	0	0	0	0	0	0																	
Transfer to Special Fund for Economic Uncertainties	0	0	0	0	0	0	0	0	0	0	0	0	0																	
Transfer to Budget Stabilization Account	2,609	3,407	-1,706	1,564	643	1,490	1,346	1,337	1,329	1,473	1,381	1,625	16,497																	
Other	\$23,642	\$17,912	\$15,385	\$23,797	\$14,901	\$22,452	\$18,545	\$12,397	\$22,849	\$16,865	\$12,829	\$22,314	\$223,890																	
TOTAL, Disbursements	-\$8,077	-\$2,964	\$5,810	-\$10,246	-\$3,602	-\$646	\$12,397	-\$1,500	-\$8,190	\$9,275	\$846	\$10,722	\$3,826																	

EXCESS RECEIPTS/(DEFICIT)	\$6,621	\$3,657	\$9,467	\$0	\$0	\$0	\$17,370	\$5,870	\$0	\$6,956	\$7,802	\$18,524	\$18,524																
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NET TEMPORARY LOANS:

Special Fund for Economic Uncertainties	\$0	\$0	\$0	\$779	\$2,935	\$0	-\$3,714	\$0	\$2,319	-\$2,319	\$0	\$0	\$0																	
Budget Stabilization Account	0	0	0	0	667	646	-1,313	0	0	0	0	0	0																	
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0																	
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0																	
TOTAL, Net Temporary Loans	\$0	\$0	\$0	\$779	\$3,602	\$646	-\$5,027	\$0	\$2,319	-\$2,319	\$0	\$0	\$0																	

ENDING CASH BALANCE

AVAILABLE/BORROWABLE RESOURCES:	\$6,621	\$3,657	\$9,467	\$0	\$0	\$0	\$7,370	\$5,870	\$0	\$6,956	\$7,802	\$18,524	\$18,524																		
Special Fund for Economic Uncertainties	\$3,829	\$3,829	\$3,829	\$3,736	\$3,714	\$3,714	\$3,509	\$3,509	\$3,509	\$3,509	\$3,509	\$3,509	\$3,509																		
Budget Stabilization Account	17,326	17,326	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633																		
Other Internal Sources	83,820	83,710	75,874	76,851	76,187	78,804	75,653	77,272	71,582	73,039	70,574	69,132	69,132																		
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0																		
TOTAL, Available/Borrowable Resources	\$104,975	\$104,865	\$97,336	\$98,221	\$97,535	\$100,151	\$96,795	\$98,414	\$92,724	\$94,181	\$91,716	\$90,274	\$90,274																		

CUMULATIVE LOAN BALANCES:

Special Fund for Economic Uncertainties	\$0	\$0	\$0	\$779	\$3,714	\$3,714	\$0	\$0	\$2,319	\$0	\$0	\$0	\$0																		
Budget Stabilization Account	0	0	0	0	667	1,313	0	0	0	0	0	0	0																		
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0																		
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0																		
TOTAL, Cumulative Loan Balances	\$0	\$0	\$0	\$779	\$4,381	\$5,027	\$0	\$0	\$2,319	\$0	\$0	\$0	\$0																		

UNUSED BORROWABLE RESOURCES	\$104,975	\$104,865	\$97,336	\$97,442	\$93,154	\$95,125	\$96,795	\$98,414	\$90,405	\$94,181	\$91,716	\$90,274	\$90,274																		
Cash and Unused Borrowable Resources	\$111,596	\$108,522	\$106,803	\$97,442	\$93,154	\$95,125	\$104,165	\$104,284	\$90,405	\$101,137	\$99,518	\$108,798	\$108,798																		

Note: Numbers may not add due to rounding.

SCHEDULE 5D AT 2025-26 GOVERNOR'S BUDGET
ESTIMATED 2025-26 FISCAL YEAR CASHFLOW
 GENERAL FUND
 (Dollars in Millions)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
BEGINNING CASH BALANCE	\$18,524	\$15,754	\$16,768	\$11,491	\$1,249	\$0	\$0	\$1,190	\$0	\$0	\$1,138	\$864	\$18,524
RECEIPTS:													
Alcoholic Beverage Excise Tax	\$45	\$31	\$38	\$39	\$34	\$39	\$40	\$29	\$32	\$33	\$33	\$35	\$428
Corporation Tax	1,086	268	3,090	200	436	9,424	4,628	189	4,578	5,881	1,133	6,553	37,466
Cigarette Tax	4	2	3	3	2	4	3	2	3	3	3	3	35
Inheritance, Gift and Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Tax	53	477	515	51	451	543	37	46	397	813	434	524	4,341
Personal Income Tax	8,198	8,304	11,164	9,806	6,322	10,567	18,726	5,300	7,584	20,648	8,008	18,477	133,194
Retail Sales and Use Tax	1,225	4,283	2,724	1,461	3,666	2,870	1,356	5,654	2,632	2,238	4,056	2,882	35,047
Income from Pooled Money Investments	195	238	290	215	174	217	168	101	227	80	129	218	2,252
Transfer from Special Fund for Economic Uncertainties	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	7,239	152	153	92	113	140	272	186	127	129	384	2,625	11,612
TOTAL, Receipts	\$18,045	\$13,755	\$17,977	\$11,867	\$11,198	\$23,804	\$25,230	\$11,597	\$15,560	\$29,825	\$14,180	\$31,317	\$224,375

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
DISBURSEMENTS:													
State Operations:													
University of California	\$393	\$393	\$393	\$393	\$393	\$393	\$537	\$393	\$393	\$393	\$904	\$7	\$4,985
Debt Service	-55	472	786	1,518	724	188	-405	91	559	1,043	244	372	5,537
Other State Operations	4,280	2,805	2,892	4,032	2,279	3,790	3,517	2,942	2,478	3,963	3,284	3,315	39,577
Social Services	2,428	1,579	1,815	2,338	1,559	1,803	2,571	319	1,270	2,341	1,450	1,491	20,964
Medi-Cal Assistance for DHCS	4,736	1,331	4,747	4,280	1,185	4,874	3,786	1,452	5,539	3,980	865	5,156	41,931
Other Health Care Services	1,841	700	699	1,127	2,590	1,010	843	847	830	886	252	206	11,833
Schools	5,233	4,473	10,081	6,257	7,418	9,519	7,331	6,754	10,235	6,517	6,638	9,356	89,812
Teachers' Retirement	903	0	0	1,409	0	903	0	0	1,408	0	0	1	4,624
Transfer to Special Fund for Economic Uncertainties	0	0	0	0	0	0	992	0	0	0	0	0	992
Transfer to Budget Stabilization Account	0	0	412	0	0	0	0	0	0	0	0	0	412
Other	1,056	988	1,428	755	816	916	759	755	766	901	817	1,145	11,100
TOTAL, Disbursements	\$20,815	\$12,741	\$23,253	\$22,109	\$16,964	\$23,396	\$19,931	\$13,553	\$22,070	\$21,432	\$14,454	\$21,049	\$231,767
EXCESS RECEIPTS/(DEFICIT)	-\$2,770	\$1,014	-\$5,277	-\$10,242	-\$5,766	\$408	\$5,299	-\$1,956	-\$6,490	\$8,394	-\$274	\$10,268	-\$7,392

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
NET TEMPORARY LOANS:													
Special Fund for Economic Uncertainties	\$0	\$0	\$0	\$0	\$3,509	\$0	-\$3,509	\$766	\$3,735	-\$4,501	\$0	\$0	\$0
Budget Stabilization Account	0	0	0	0	1,008	-408	-600	0	2,755	-2,755	0	0	0
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL, Net Temporary Loans	\$0	\$0	\$0	\$0	\$4,517	-\$408	-\$4,109	\$766	\$6,490	-\$7,256	\$0	\$0	\$0

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
ENDING CASH BALANCE	\$15,754	\$16,768	\$11,491	\$1,249	\$0	\$0	\$1,190	\$0	\$0	\$1,138	\$864	\$11,132	\$11,132
AVAILABLE/BORROWABLE RESOURCES:													
Special Fund for Economic Uncertainties	\$3,509	\$3,509	\$3,509	\$3,509	\$3,509	\$3,509	\$4,501	\$4,501	\$4,501	\$4,501	\$4,501	\$4,501	\$4,501
Budget Stabilization Account	10,533	10,533	10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945
Other Internal Sources	67,400	69,663	71,358	71,169	74,743	72,792	74,439	74,955	75,343	77,241	77,548	78,422	78,422
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL, Available/Borrowable Resources	\$81,442	\$83,705	\$85,812	\$85,623	\$89,197	\$87,246	\$89,885	\$90,401	\$90,789	\$92,687	\$92,994	\$93,868	\$93,868

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
CUMULATIVE LOAN BALANCES:													
Special Fund for Economic Uncertainties	\$0	\$0	\$0	\$0	\$3,509	\$3,509	\$0	\$766	\$4,501	\$0	\$0	\$0	\$0
Budget Stabilization Account	0	0	0	0	1,008	600	0	0	2,755	0	0	0	0
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL, Cumulative Loan Balances	\$0	\$0	\$0	\$0	\$4,517	\$4,109	\$0	\$766	\$7,256	\$0	\$0	\$0	\$0

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
UNUSED BORROWABLE RESOURCES	\$81,442	\$83,705	\$85,812	\$85,623	\$84,681	\$83,138	\$89,885	\$89,635	\$83,533	\$92,687	\$92,994	\$93,868	\$93,868
Cash and Unused Borrowable Resources	\$97,196	\$100,473	\$97,303	\$86,872	\$84,681	\$83,138	\$91,075	\$89,635	\$83,533	\$93,825	\$93,858	\$105,000	\$105,000

Note: Numbers may not add due to rounding.

**SCHEDULE 6 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF STATE POPULATION, EMPLOYEES, AND EXPENDITURES**

Year	Population ^{1/} (Thousands)	Employees ^{2/} per 1,000 Population	Employees per 1,000 Population	Personal Income (Billions)	Revenue		Expenditures		Expenditures per Capita		Expenditures per \$100 of Personal Income	
					General Fund	Total	General Fund ^{3/}	Total ^{4/}	General Fund ^{3/}	Total ^{4/}	General Fund ^{3/}	Total ^{4/}
					(Millions)	(Millions)	(Millions)	(Millions)	(Millions)	(Millions)	(Millions)	(Millions)
1970-71	20,039	181,581	9.1	96.1	4,534	5,919	4,854	6,556	242.23	327.16	5.05	6.82
1971-72	20,346	181,912	8.9	102.3	5,395	6,897	5,027	6,684	247.08	328.52	4.91	6.53
1972-73	20,585	188,460	9.2	112.2	5,780	7,366	5,616	7,422	272.82	360.55	5.01	6.61
1973-74	20,869	192,918	9.2	124.0	6,978	8,715	7,299	9,311	349.75	446.16	5.89	7.51
1974-75	21,174	203,548	9.6	138.8	8,630	10,405	8,349	10,276	394.30	485.31	6.02	7.40
1975-76	21,538	206,361	9.6	153.7	9,639	11,567	9,518	11,452	441.92	531.71	6.19	7.45
1976-77	21,936	213,795	9.7	171.9	11,381	13,463	10,467	12,632	477.16	575.86	6.09	7.35
1977-78	22,352	221,251	9.9	191.6	13,695	15,962	11,686	14,003	522.82	626.48	6.10	7.31
1978-79	22,836	218,530	9.6	218.6	15,219	17,711	16,251	18,745	711.64	820.85	7.43	8.58
1979-80	23,257	220,193	9.5	249.3	17,985	20,919	18,534	21,488	796.92	923.94	7.43	8.62
1980-81	23,782	225,567	9.5	283.9	19,023	22,104	21,105	24,511	887.44	1,030.65	7.43	8.63
1981-82	24,278	228,813	9.4	319.2	20,960	23,601	21,693	25,022	893.53	1,030.65	6.80	7.84
1982-83	24,805	228,489	9.2	341.1	21,233	24,291	21,751	25,330	876.88	1,021.17	6.38	7.43
1983-84	25,337	226,695	8.9	368.2	23,809	27,626	22,869	26,797	902.59	1,057.62	6.21	7.28
1984-85	25,816	229,845	8.9	411.3	26,536	31,570	25,722	30,961	996.36	1,199.30	6.25	7.53
1985-86	26,403	229,641	8.7	443.6	28,072	33,558	28,841	34,977	1,092.34	1,324.74	6.50	7.88
1986-87	27,052	232,927	8.6	475.0	32,519	37,767	31,469	38,079	1,163.28	1,407.62	6.63	8.02
1987-88	27,717	237,761	8.6	512.4	32,534	38,773	33,021	40,452	1,191.36	1,459.47	6.44	7.89
1988-89	28,393	248,173	8.7	555.5	36,953	43,322	35,897	44,634	1,264.29	1,572.01	6.46	8.03
1989-90	29,142	254,589	8.7	597.5	38,750	46,453	39,456	48,594	1,353.92	1,667.49	6.60	8.13
1990-91	29,828	260,622	8.7	640.5	38,214	47,024	40,264	51,446	1,349.87	1,724.76	6.29	8.03
1991-92	30,459	261,713	8.6	662.3	42,026	53,117	43,327	56,280	1,422.47	1,847.73	6.54	8.50
1992-93	30,987	260,939	8.4	695.0	40,946	52,526	40,948	56,480	1,321.46	1,822.70	5.89	8.13
1993-94	31,314	265,035	8.5	711.3	40,095	52,384	38,958	53,083	1,244.11	1,695.18	5.48	7.46
1994-95	31,524	269,004	8.5	738.3	42,710	54,942	41,961	54,613	1,331.08	1,732.43	5.68	7.40
1995-96	31,712	271,076	8.5	776.5	46,296	59,266	45,393	59,870	1,431.41	1,887.93	5.85	7.71
1996-97	31,963	271,966	8.5	825.7	49,220	62,831	49,088	64,523	1,535.78	2,018.68	5.95	7.81
1997-98	32,453	264,551	8.2	879.2	54,973	69,424	52,874	68,528	1,629.25	2,111.61	6.01	7.79
1998-99	32,863	282,860	8.6	963.1	58,615	74,281	57,827	75,260	1,759.64	2,290.11	6.00	7.81
1999-00	33,419	296,076	8.9	1,027.7	71,931	87,536	66,494	84,864	1,989.71	2,539.39	6.47	8.26
2000-01	34,001	311,239	9.2	1,135.3	71,428	88,419	78,053	96,382	2,295.61	2,834.68	6.88	8.49
2001-02	34,513	322,277	9.3	1,174.5	72,239	89,780	76,752	99,220	2,223.86	2,874.86	6.53	8.45
2002-03	34,938	321,394	9.2	1,193.4	80,564	95,794	77,482	106,779	2,217.70	3,056.24	6.49	8.95
2003-04	35,389	316,860	9.0	1,244.4	76,774	96,365	78,345	104,223	2,213.82	2,945.07	6.30	8.38
2004-05	35,753	313,684	8.8	1,321.6	82,209	104,462	79,804	107,591	2,232.09	3,009.29	6.04	8.14
2005-06	35,986	317,593	8.8	1,396.2	93,427	118,331	91,592	119,612	2,545.21	3,323.85	6.56	8.57
2006-07	36,247	335,384	9.3	1,499.5	95,415	120,663	101,413	129,968	2,797.83	3,585.62	6.76	8.67
2007-08	36,553	343,118	9.4	1,564.4	102,574	127,194	102,986	138,065	2,817.44	3,777.12	6.58	8.83
2008-09	36,856	350,609	9.5	1,596.3	82,772	106,319	90,940	122,386	2,467.44	3,320.65	5.70	7.67
2009-10	37,077	345,777	9.3	1,536.4	87,041	109,989	87,237	117,001	2,352.86	3,155.62	5.68	7.62
2010-11	37,339	371,959	10.0	1,579.1	93,489	122,463	91,549	130,981	2,451.83	3,507.89	5.80	8.29
2011-12	37,676	356,808	9.5	1,683.2	87,071	118,792	86,404	126,361	2,293.34	3,353.89	5.13	7.51
2012-13	38,038	346,321	9.1	1,805.2	99,915	137,242	96,562	141,001	2,538.57	3,706.85	5.35	7.81
2013-14	38,370	353,979	9.2	1,856.6	102,675	142,860	99,838	142,810	2,601.98	3,721.92	5.38	7.69
2014-15	38,729	360,859	9.3	1,939.5	111,318	157,875	112,974	160,294	2,917.04	4,138.86	5.82	8.26
2015-16	39,060	350,680	9.0	2,103.7	115,500	161,759	113,984	160,209	2,918.18	4,101.61	5.42	7.62
2016-17	39,321	361,743	9.2	2,212.7	119,982	167,036	119,291	165,880	3,033.77	4,218.61	5.39	7.50
2017-18	39,612	368,520	9.3	2,364.1	131,116	188,115	124,756	177,316	3,149.45	4,476.32	5.28	7.50
2018-19	39,672	376,990	9.5	2,514.1	140,060	201,754	140,387	203,243	3,538.69	5,123.08	5.58	8.08
2019-20	39,662	382,465	9.6	2,632.3	140,400	200,011	146,285	208,090	3,688.29	5,246.58	5.56	7.91
2020-21	39,521	390,693	9.9	2,763.3	194,575	250,021	162,129	226,589	4,102.35	5,733.38	5.87	8.20
2021-22	39,243	412,245	10.5	3,006.2	232,537	306,947	216,785	270,694	5,524.17	6,897.89	7.21	9.00
2022-23	39,141	427,286	10.9	3,006.6	178,557	247,014	195,189	274,039	4,986.82	7,001.33	6.49	9.11
2023-24	39,128	425,360	10.9	3,166.1	193,269	273,297	207,595	305,279	5,305.54	7,802.06	6.56	9.64
2024-25	39,177	434,674	11.1	3,378.7	222,473	302,702	232,051	332,132	5,923.14	8,477.73	6.87	9.83
2025-26	39,223	436,435	11.1	3,520.2	225,095	308,600	228,892	322,269	5,835.66	8,216.33	6.50	9.15

^{1/}Population as of July 1, the beginning of the fiscal year.

^{2/}Beginning with the 2010-11 fiscal year, "employees" displays latest authorized/proposed number of positions, as opposed to prior years that show personnel years.

^{3/}Includes Special Accounts in General Fund from 1973-74 to 1976-77.

^{4/}Expenditures include payments from General Fund, Special Funds and Selected Bond Funds.

**SCHEDULE 8 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)**

Sources	Actuals 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES									
4110200-Alcoholic Beverage Excise Tax - Beer and Wine	\$ 1,54,018	\$ --	\$ 154,018	\$ 153,605	\$ --	\$ 153,605	\$ 153,357	\$ --	\$ 153,357
4110250-Alcoholic Beverage Excise Tax - Distilled Spirits	264,332	--	264,332	269,735	--	269,735	274,513	--	274,513
4110300-Cannabis Excise & Cultivation Tax	--	629,373	629,373	--	603,741	603,741	--	761,903	761,903
4110400-Cigarette Tax	39,609	1,341,386	1,380,995	36,832	1,250,390	1,287,222	35,299	1,209,951	1,245,250
4110800-Corporation Tax	34,317,908	--	34,317,908	43,199,442	--	43,199,442	37,697,059	--	37,697,059
4113000-Identification Card Fees	--	37,597	37,597	--	36,989	36,989	--	38,122	38,122
4113400-Insurance Gross Premiums Tax	3,966,362	--	3,966,362	4,063,907	--	4,063,907	4,340,646	--	4,340,646
4113600-Jet Fuel Tax	--	4,480	4,480	--	4,150	4,150	--	4,150	4,150
4113800-Lien Sale Application Fees	--	1,173	1,173	--	1,461	1,461	--	1,571	1,571
4114000-Mobilehome In-Lieu Tax	1,073	1,887	2,960	744	2,088	2,832	744	2,088	2,832
4115000-Motor Vehicles - Driver's License Fees	--	399,891	399,891	--	325,097	325,097	--	347,663	347,663
4115100-Motor Vehicles - Fuel Tax (Diesel)	--	1,471,861	1,471,861	--	1,563,111	1,563,111	--	1,601,289	1,601,289
4115200-Motor Vehicles - Fuel Tax (Gasoline)	--	7,762,558	7,762,558	--	7,851,320	7,851,320	--	7,883,110	7,883,110
4115300-Motor Vehicles - License (In-Lieu) Fees	4	3,470,539	3,470,543	2	3,555,894	3,555,896	2	3,651,796	3,651,798
4115400-Motor Vehicles - Registration Fees	--	1,294,100	1,294,100	--	1,314,767	1,314,767	--	1,346,750	1,346,750
4115401-Motor Vehicles - Registration Fees (SAL Excludable)	--	4,025,835	4,025,835	--	4,204,550	4,204,550	--	4,286,690	4,286,690
4115450-Transportation Improvement Fee	--	2,325,634	2,325,634	--	2,434,030	2,434,030	--	2,495,179	2,495,179
4115460-Road Improvement Fee (Zero Emission Vehicles)	--	81,466	81,466	--	127,486	127,486	--	182,231	182,231
4115500-Motor Vehicles - Recovery Fees	--	2,616	2,616	--	2,497	2,497	--	2,497	2,497
4115600-Motor Vehicles - Other Fees	--	264,248	264,248	--	278,708	278,708	--	279,851	279,851
4116200-Personal Income Tax	113,379,954	2,619,899	115,999,853	121,106,412	3,231,341	124,337,753	133,685,444	3,585,650	137,271,094
4117000-Retail Sales and Use Tax	33,341,796	1,265,733	34,607,529	34,110,326	1,122,182	35,232,508	35,121,344	1,108,675	36,230,019
4117200-Retail Sales and Use Tax - Fiscal Recovery	--	--	--	--	--	--	--	--	--
4117400-Retail Sales and Use Tax - 2011 Realignment	--	9,306,026	9,306,026	--	9,617,786	9,617,786	--	9,897,738	9,897,738

**SCHEDULE 8 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)**

Sources	Actuals 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4117600-Retail Sales and Use Tax - 1991 Realignment	--	4,754,113	4,754,113	--	4,862,428	4,862,428	--	4,987,887	4,987,887
TOTALS, MAJOR TAXES AND LICENSES	\$ 185,465,056	\$ 41,060,415	\$ 226,525,471	\$ 202,941,005	\$ 42,390,016	\$ 245,331,021	\$ 211,308,408	\$ 43,674,791	\$ 254,983,199
MINOR REVENUES									
REGULATORY TAXES AND LICENSES									
4120000-Beverage Container Redemption Fees	--	1,569,806	1,569,806	--	1,584,998	1,584,998	--	1,614,612	1,614,612
4120400-Building Construction Filing Fees (Physically Handicapped)	--	4,966	4,966	--	4,691	4,691	--	4,691	4,691
4120600-Candidate Filing Fee	1,104	--	1,104	24	--	24	1,366	--	1,366
4120700-Cannabis Licensing Fees	--	48,366	48,366	--	76,146	76,146	--	79,953	79,953
4120800-Corporation Fees - Domestic Corporations	--	12,324	12,324	--	12,800	12,800	--	12,800	12,800
4121000-Corporation Fees - Foreign Corporations	--	1,340	1,340	--	1,400	1,400	--	1,400	1,400
4121200-Delinquent Fees	--	12,332	12,332	--	13,308	13,308	--	13,685	13,685
4121600-Elevator and Boiler Inspection Fees	--	38,485	38,485	--	37,660	37,660	--	37,660	37,660
4121800-Employment Agency Filing Fees	--	878	878	--	670	670	--	670	670
4122000-Employment Agency License Fees	--	5,305	5,305	--	5,655	5,655	--	5,655	5,655
4122200-Energy Resources Surcharge	--	993,370	993,370	--	1,103,447	1,103,447	--	1,109,081	1,109,081
4122400-Environmental and Hazardous Waste Fees	--	125,947	125,947	--	127,129	127,129	--	127,129	127,129
4122600-Explosive Permit Fees	--	1	1	--	--	--	--	--	--
4122800-Filing Financing Statements	--	3,022	3,022	--	3,100	3,100	--	3,100	3,100
4123000-Fish and Game - Licenses, Tags, and Permits	--	123,258	123,258	--	127,535	127,535	--	127,535	127,535
4123200-Fish and Game - Taxes	--	1,106	1,106	--	836	836	--	836	836
4123400-Genetic Disease Testing Fees	--	152,371	152,371	--	178,132	178,132	--	176,430	176,430
4123600-Highway Carriers Uniform Business License Tax	--	--	--	--	--	--	--	--	--
4123720-Horse Racing Licenses	--	20,741	20,741	--	21,668	21,668	--	21,790	21,790

**SCHEDULE 8 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)**

Sources	Actuals 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4123740-Horse Racing	--	--	--	--	2	2	--	--	2
Miscellaneous	--	--	--	--	--	--	--	--	--
4123800-Industrial Homework Fees	--	--	--	--	1	1	--	1	1
4124000-Insurance Company - Examination Fees	--	26,671	26,671	--	20,702	20,702	--	23,469	23,469
4124200-Insurance Company - License Fees and Penalties	--	76,292	76,292	--	77,952	77,952	--	79,500	79,500
4124400-Insurance Company - General Fees	--	39,164	39,164	--	39,717	39,717	--	40,146	40,146
4124600-Insurance Company - Proposition 103 Fees	--	48,858	48,858	--	51,330	51,330	--	43,581	43,581
4124800-Insurance Fraud Assessment - Automobile	--	52,135	52,135	--	54,524	54,524	--	54,930	54,930
4125000-Insurance Fraud Assessment - General	--	14,080	14,080	--	15,363	15,363	--	15,565	15,565
4125200-Insurance Fraud Assessment - Workers Compensation	--	86,044	86,044	--	90,329	90,329	--	90,329	90,329
4125400-Liquor License Fees	--	98,609	98,609	--	104,747	104,747	--	108,375	108,375
4125600-New Motor Vehicle Dealer License Fee	--	1,743	1,743	--	1,743	1,743	--	1,743	1,743
4125800-Notary Public License Fees	--	1,005	1,005	--	1,100	1,100	--	1,100	1,100
4126000-Off Highway Vehicle Fees	--	19,114	19,114	--	21,011	21,011	--	20,927	20,927
4126200-Private Rail Car Tax	10,238	--	10,238	9,015	--	9,015	9,015	--	9,015
4126400-Processing Fee	1,202	241	1,443	783	271	1,054	783	271	1,054
4126600-Public Utilities Commission - Quarterly Fees	--	345,620	345,620	--	329,324	329,324	--	309,762	309,762
4126800-Public Utilities Commission - Penalties on Quarterly Fees	--	3	3	--	--	--	--	--	--
4127000-Real Estate - Examination Fees	--	4,059	4,059	--	4,487	4,487	--	4,487	4,487
4127200-Real Estate - License Fees	--	41,078	41,078	--	52,123	52,123	--	52,020	52,020
4127300-Refinery Fees	--	4,553	4,553	--	4,088	4,088	--	4,088	4,088
4127400-Renewal Fees	--	511,252	511,252	--	540,573	540,573	--	555,279	555,279
4128000-Subdivision Filing Fees	--	7,088	7,088	--	9,420	9,420	--	9,420	9,420
4128400-Teacher Credential Fees	--	30,779	30,779	--	26,180	26,180	--	26,180	26,180
4128600-Teacher Examination Fees	--	--	--	--	1,828	1,828	--	1,828	1,828
4128740-Trailer Coach License (In Lieu) Fees	44,927	--	44,927	45,262	--	45,262	45,262	--	45,262

**SCHEDULE 8 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)**

Sources	Actuals 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4129000-Other Fees and Licenses	288	11,420	11,708	--	11,150	11,150	--	11,700	11,700
4129200-Other Regulatory Fees	2,029	8,081,136	8,083,165	1,653	9,314,662	9,316,315	1,653	9,582,161	9,583,814
4129400-Other Regulatory Licenses and Permits	5,294	1,078,583	1,083,877	5,808	1,092,549	1,098,357	5,808	1,365,305	1,371,113
4129600-Other Regulatory Taxes	--	182,189	182,189	--	278,651	278,651	--	273,596	273,596
Totals, REGULATORY TAXES AND LICENSES	\$ 65,082	\$ 13,875,334	\$ 13,940,416	\$ 62,545	\$ 15,443,002	\$ 15,505,547	\$ 63,887	\$ 16,012,792	\$ 16,076,679
REVENUE FROM LOCAL AGENCIES									
4130000-Architecture Public Building Fees	--	82,051	82,051	--	90,120	90,120	--	90,120	90,120
4131000-Crimes of Public Offense Fines	55	19,383	19,438	57	20,000	20,057	57	20,000	20,057
4131500-Felony Conviction Penalties	--	32,616	32,616	--	36,002	36,002	--	36,002	36,002
4132000-Fingerprint Identification Card Fees	--	105,186	105,186	--	105,186	105,186	--	105,186	105,186
4132500-Fish and Game Fines	--	740	740	--	544	544	--	544	544
4133000-Fish and Game Fines - Additional Assessments	--	45	45	--	57	57	--	57	57
4133500-Fish and Game Fines - Penalty Assessments	--	252	252	--	148	148	--	148	148
4134000-Local Agencies - Interest on Loans	600	481	1,081	600	411	1,011	600	427	1,027
4134500-Local Agencies - Cost Recoveries	15,002	21,650	36,652	15,000	19,207	34,207	15,000	19,756	34,756
4135000-Local Agencies - Miscellaneous Revenue	157,024	779,010	936,034	104,950	654,784	759,734	104,834	662,549	767,383
4135500-Narcotic Fines	999	--	999	1,000	--	1,000	1,000	--	1,000
4136000-Open Space Cancellation Fee Deferred Taxes	--	1,999	1,999	--	2,500	2,500	--	2,500	2,500
4136500-Traffic Violation Penalties	--	1	1	--	--	--	--	--	--
4137000-Trial Court Revenues	--	6	6	--	--	--	--	--	--
Totals, REVENUE FROM LOCAL AGENCIES	\$ 173,680	\$ 1,043,420	\$ 1,217,100	\$ 121,607	\$ 928,759	\$ 1,050,566	\$ 121,491	\$ 937,289	\$ 1,058,780
SERVICES TO THE PUBLIC									
4140000-Document Sales	103	6,073	6,176	145	7,196	7,341	145	7,196	7,341
4140500-Emergency Telephone User's Surcharge	--	186,300	186,300	--	229,585	229,585	--	214,585	214,585
4140505-Suicide and Behavioral Health Telephone Surcharge	--	44,276	44,276	--	44,276	44,276	--	44,276	44,276

**SCHEDULE 8 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)**

Sources	Actuals 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4142500-License Plate Fees - Personalized Plates	--	76,170	76,170	--	75,373	75,373	--	76,601	76,601
4143000-Medicare Receipts - Federal Government	2,149	--	2,149	4,700	--	4,700	4,700	--	4,700
4143500-Miscellaneous Services to the Public	1,189	233,130	234,319	1,019	225,076	226,095	1,013	206,140	207,153
4144000-Parental Fees	--	525	525	--	849	849	--	875	875
4144500-Parking Lot Revenues	--	20,919	20,919	--	20,966	20,966	--	21,111	21,111
4145000-Pay Patients Board Charges	219	--	219	150	--	150	150	--	150
4145500-Secretary of State - Fees	83	47,726	47,809	176	49,680	49,856	72	49,525	49,597
4146000-State Beach and Park Service Fees	--	130,009	130,009	--	130,243	130,243	--	130,243	130,243
Totals, SERVICES TO THE PUBLIC	\$ 3,743	\$ 745,128	\$ 748,871	\$ 6,190	\$ 783,244	\$ 789,434	\$ 6,080	\$ 750,552	\$ 756,632
USE OF PROPERTY AND MONEY									
4150000-Geothermal Resources Well Fees	--	3,821	3,821	--	3,821	3,821	--	3,821	3,821
4150500-Interest Income - Interfund Loans	40,026	4,016	44,042	--	747	747	--	132	132
4151000-Interest Income - Other Loans	540	5,692	6,232	1,732	6,021	7,753	1,714	6,021	7,735
4151500-Miscellaneous Revenue - Use of Property and Money	1,409	20,733	22,142	1,360	20,305	21,665	1,360	20,305	21,665
4152000-Oil and Gas Leases - 1 Percent Revenue, Cities, and Counties	252	--	252	182	--	182	172	--	172
4152500-Rental of State Property	26,522	83,306	109,828	20,953	66,945	87,898	20,956	67,036	87,992
4152550-Lease Revenue	--	471	471	--	318	318	--	300	300
4154000-Royalties - Federal Land	--	35,088	35,088	--	35,123	35,123	--	35,196	35,196
4155000-Royalties - State Lands	84,029	--	84,029	81,710	--	81,710	67,077	--	67,077
Totals, USE OF PROPERTY AND MONEY	\$ 152,778	\$ 153,127	\$ 305,905	\$ 105,937	\$ 133,280	\$ 239,217	\$ 91,279	\$ 132,811	\$ 224,090
INVESTMENT INCOME									
4160000-Investment Income - Condemnation Deposits Fund	--	1,382	1,382	--	272	272	--	272	272
4161000-Investment Income - Other	7,961	613	8,574	--	263	263	--	263	263
4162000-Investment Income - Pooled Money Investments	2,892,323	5,021	2,897,344	3,155,677	380	3,156,057	1,929,551	380	1,929,931
4163000-Investment Income -	19,105	1,697,968	1,717,073	15,413	1,336,794	1,352,207	15,413	1,119,082	1,134,495

**SCHEDULE 8 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)**

Sources	Actuals 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Surplus Money Investments									
Totals, INVESTMENT INCOME	\$ 2,919,389	\$ 1,704,984	\$ 4,624,373	\$ 3,171,090	\$ 1,337,709	\$ 4,508,799	\$ 1,944,964	\$ 1,119,997	\$ 3,064,961
MISCELLANEOUS									
4170100-Abandoned Property Revenue	928,909	--	928,909	994,214	--	994,214	1,075,947	--	1,075,947
4170400-Capital Asset Sales Proceeds	210	4,887	5,097	--	1,070	1,070	--	1,070	1,070
4170600-Carbon Allowances Auction Proceeds	--	5,133,000	5,133,000	--	4,060,000	4,060,000	--	4,174,000	4,174,000
4170700-Civil and Criminal Violation Assessment	7,714	145,618	153,332	6,551	10,470	17,021	6,551	10,780	17,331
4170800-Confiscated Property Sales	9,243	13	9,256	10,728	3	10,731	10,728	3	10,731
4171000-Cost Recoveries - Delinquent Receivables	1	255	256	6	271	277	6	273	279
4171100-Cost Recoveries - Other	2,100,959	105,038	2,205,997	1,253,596	95,861	1,349,457	2,974,924	94,289	3,069,213
4171200-Court Filing Fees and Surcharges	506	567,583	568,089	--	585,172	585,172	--	609,695	609,695
4171300-Donations	--	1,951	1,951	--	2,249	2,249	--	2,249	2,249
4171400-Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	160,243	15,305	175,548	123,974	11,979	135,953	123,976	12,242	136,218
4171500-Escheat - Unclaimed Property	91	45	136	--	--	--	--	--	--
4172000-Fines and Forfeitures	2,895	174,851	177,746	2,526	171,216	173,742	2,527	170,633	173,160
4172200-Fine and Penalties - Horse Racing	--	97	97	--	253	253	--	253	253
4172400-Forest Product Sales	--	54,862	54,862	--	46,000	46,000	--	46,000	46,000
4172500-Miscellaneous Revenue	157,200	5,214,237	5,371,437	124,139	6,397,867	6,522,006	29,075	8,881,143	8,910,218
4172600-Miscellaneous Tax Revenue	--	8,269,383	8,269,383	--	13,759,035	13,759,035	--	12,704,877	12,704,877
4172800-Parking Violations	13,699	4,725	18,424	14,594	4,600	19,194	14,594	4,600	19,194
4172900-Penalty Assessments - Criminal Fines	--	121,837	121,837	--	118,548	118,548	--	117,999	117,999
4173000-Penalty Assessments - Other	23,114	991,423	1,014,537	37,693	304,477	342,170	37,693	268,589	306,282
4173100-Personal Income Tax - Penalties and Interest	--	23,598	23,598	--	23,598	23,598	--	23,598	23,598
4173110-Individual Shared Responsibility Penalty Assessments	--	303,097	303,097	--	292,982	292,982	--	284,001	284,001
4173200-Proceeds from Estates of	820	--	820	1,244	--	1,244	1,244	--	1,244

**SCHEDULE 8 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)**

Sources	Actuals 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Deceased Persons	--	57,394	57,394	--	9,310	9,310	--	9,310	9,310
4173400-Settlements and Judgments - Anti-Trust Actions (Attorney General)	129,016	352,211	481,227	10,387	149,672	160,059	10,387	142,292	152,679
4173500-Settlements and Judgments - Other	--	8,204	8,204	--	29,921	29,921	--	30,913	30,913
4173600-State Public Land Sales	--	27,918	27,918	--	27,481	27,481	--	28,432	28,432
4173800-Traffic Violations	215	8,072	8,287	250	--	250	--	43,113	43,113
4173900-Tribal Gaming Revenues	--	175	175	--	--	--	--	--	--
4174000-Unclaimed Contributions	--	201,046	201,046	--	185,087	185,087	--	188,785	188,785
4174100-Unemployment and Disability Insurance Contributions - Penalties and Inte	545	203	748	480	204	684	480	214	694
4174200-Uninsured Motorist Fees	--	-108,740	-108,740	--	320,825	320,825	--	329,366	329,366
4180000-Cash Adjustment for Transportation Funds (SAL I)	--	-1,937	-1,937	--	-5,325	-5,325	--	-4,564	-4,564
4180050-Cash Adjustment for Transportation Funds (SAL E)									
Totals, MISCELLANEOUS	\$ 3,535,380	\$ 21,676,351	\$ 25,211,731	\$ 2,580,382	\$ 26,602,826	\$ 29,183,208	\$ 4,288,132	\$ 28,174,155	\$ 32,462,287
TOTALS, MINOR REVENUES	\$ 6,850,052	\$ 39,198,344	\$ 46,048,396	\$ 6,047,751	\$ 45,229,020	\$ 51,276,771	\$ 6,515,833	\$ 47,127,596	\$ 53,643,429
TOTALS, REVENUES	\$ 192,315,108	\$ 80,258,759	\$ 272,573,867	\$ 208,988,756	\$ 87,619,036	\$ 296,607,792	\$ 217,824,241	\$ 90,802,387	\$ 308,626,628
TRANSFERS AND LOANS									
Loans	1,548,818	-899,011	649,807	438,093	-539,143	-101,050	-181,512	176,255	-5,257
Revenue Transfers	-594,676	668,304	73,628	13,045,687	-6,850,383	6,195,304	7,452,043	-7,473,524	-21,481
TOTALS, TRANSFERS AND LOANS	\$ 954,142	\$ -230,707	\$ 723,435	\$ 13,483,780	\$ -7,389,526	\$ 6,094,254	\$ 7,270,531	\$ -7,297,269	\$ -26,738
TOTALS, REVENUES, TRANSFERS AND LOANS	\$ 193,269,250	\$ 80,028,052	\$ 273,297,302	\$ 222,472,536	\$ 80,229,510	\$ 302,702,046	\$ 225,094,772	\$ 83,505,118	\$ 308,599,890

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24			Estimated 2024-25			Estimated 2025-26							
	General Fund	Special Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
LEGISLATIVE, JUDICIAL, AND EXECUTIVE														
0110-Senate														
State Operations	177,325	--	177,325	--	184,471	--	--	184,471	--	184,471	--	--	184,471	--
Totals 0110-Senate	\$177,325	--	\$177,325	--	\$184,471	--	--	\$184,471	--	\$184,471	--	--	\$184,471	--
0120-Assembly														
State Operations	233,648	--	233,648	--	243,064	--	--	243,064	--	243,064	--	--	243,064	--
Totals 0120-Assembly	\$233,648	--	\$233,648	--	\$243,064	--	--	\$243,064	--	\$243,064	--	--	\$243,064	--
0130-Joint Expenses														
Capital Outlay	--	137,000	137,000	--	--	300,000	--	300,000	--	--	250,000	--	250,000	--
Totals 0130-Joint Expenses	--	\$137,000	\$137,000	--	--	\$300,000	--	\$300,000	--	--	\$250,000	--	\$250,000	--
0160-Legislative Counsel Bureau														
State Operations	177,027	--	177,027	--	180,449	--	--	180,449	--	192,539	--	--	192,539	--
Totals 0160-Legislative Counsel Bureau	\$177,027	--	\$177,027	--	\$180,449	--	--	\$180,449	--	\$192,539	--	--	\$192,539	--
Legislative														
State Operations	588,000	--	588,000	--	607,984	--	--	607,984	--	620,074	--	--	620,074	--
Capital Outlay	--	137,000	137,000	--	--	300,000	--	300,000	--	--	250,000	--	250,000	--
Totals, Legislative	\$588,000	\$137,000	\$725,000	--	\$607,984	\$300,000	--	\$907,984	--	\$620,074	\$250,000	--	\$870,074	--
0250-Judicial Branch														
State Operations	749,812	432,421	1,182,233	3,143	640,049	565,245	--	1,219,005	3,901	838,310	404,618	--	1,242,928	4,531
Local Assistance	2,376,901	1,134,700	3,511,601	19,745	2,252,577	1,356,180	--	3,916,619	2,275	2,307,905	1,329,086	--	3,637,001	2,275
Capital Outlay	31,189	--	31,189	--	--	--	--	--	--	121,622	--	--	121,622	--
Totals 0250-Judicial Branch	\$3,157,902	\$1,567,121	\$4,725,023	\$22,888	\$2,892,626	\$1,921,405	--	\$4,814,031	\$6,176	\$3,267,837	\$1,733,714	--	\$5,001,551	\$6,806
0280-Commission on Judicial Performance														
State Operations	6,826	--	6,826	--	7,205	--	--	7,205	--	7,208	--	--	7,208	--
Totals 0280-Commission on Judicial Performance	\$6,826	--	\$6,826	--	\$7,205	--	--	\$7,205	--	\$7,208	--	--	\$7,208	--
0390-Judges Retirement System Contributions														
State Operations	6,494	--	6,494	--	6,506	--	--	6,506	--	6,541	--	--	6,541	--
Local Assistance	300,678	--	300,678	--	307,882	--	--	307,882	--	275,537	--	--	275,537	--
Totals 0390-Judges Retirement System Contributions	\$307,172	--	\$307,172	--	\$314,388	--	--	\$314,388	--	\$282,078	--	--	\$282,078	--
Judicial														
State Operations	763,132	432,421	1,195,553	3,143	653,760	565,245	--	1,219,005	3,901	832,059	404,618	--	1,256,677	4,531
Local Assistance	2,677,579	1,134,700	3,812,279	19,745	2,560,459	1,356,180	--	3,916,619	2,275	2,583,442	1,329,086	--	3,912,538	2,275
Capital Outlay	31,189	--	31,189	--	--	--	--	--	--	121,622	--	--	121,622	--
Totals, Judicial	\$3,471,900	\$1,567,121	\$5,039,021	\$22,888	\$3,214,219	\$1,921,405	--	\$5,135,624	\$6,176	\$3,557,123	\$1,733,714	--	\$5,290,837	\$6,806
0600-Governors Office														
State Operations	26,817	115	26,732	--	27,197	115	--	27,312	--	26,403	115	--	26,518	--
Totals 0600-Governors Office	\$26,817	\$115	\$26,732	--	\$27,197	\$115	--	\$27,312	--	\$26,403	\$115	--	\$26,518	--
0509-Governors Office of Bus, Econ Developm														
State Operations	57,481	3,080	60,561	21,404	102,984	4,773	--	107,757	3,250	76,460	4,776	--	81,236	3,250
Local Assistance	241,154	93,944	335,098	--	90,858	63,000	--	153,858	--	77,000	63,000	--	140,000	--
Totals 0509-Governors Office of Bus, Econ Developm	\$298,635	\$97,024	\$395,659	\$21,404	\$193,842	\$67,773	--	\$261,615	\$3,250	\$153,460	\$67,776	--	\$221,236	\$3,250
0511-Government Operations, Secretary														
State Operations	21,147	-6,371	14,776	--	19,292	--	--	19,292	--	29,206	--	--	29,206	--
Totals 0511-Government Operations, Secretary	\$21,147	-\$6,371	\$14,776	--	\$19,292	--	--	\$19,292	--	\$29,206	--	--	\$29,206	--
0515-Business, Consumer Svcs, Housing, Scy														
State Operations	14,106	984	15,100	--	20,904	1,209	--	22,113	--	14,298	1,210	--	15,508	--
Local Assistance	469,033	--	469,033	--	--	--	--	--	--	--	--	--	--	--
Totals 0515-Business, Consumer Svcs, Housing, Scy	\$483,139	\$984	\$484,133	--	\$20,904	\$1,209	--	\$22,113	--	\$14,298	\$1,210	--	\$15,508	--
0521-Transportation, Secy														
State Operations	4,942	7,131	12,073	48,189	66,220	9,305	--	75,525	95,960	--	9,264	--	82,613	95,960
Local Assistance	1,535,404	201,014	1,736,418	72,777	3,488,234	3,125,656	--	6,193,890	121,873	1,471,000	802,805	--	2,273,895	87,435
Totals 0521-Transportation, Secy	\$1,540,346	\$208,145	\$1,748,491	\$120,966	\$3,554,454	\$3,134,961	--	\$6,689,415	\$121,873	\$1,471,000	\$812,069	--	\$2,283,069	\$170,048
0530-Health, Human Services Agency, Secy														
State Operations	64,683	14,004	78,587	6,931	85,136	2,344	--	87,480	2,208	46,155	2,360	--	48,515	790
Local Assistance	--	--	--	--	211,665	--	--	211,665	12,228	208,800	--	--	208,800	12,228
Totals 0530-Health, Human Services Agency, Secy	\$64,683	\$14,004	\$78,587	\$6,931	\$296,801	\$2,344	--	\$299,145	\$14,436	\$254,955	\$2,360	--	\$257,315	\$13,018
0540-Natural Resources Agency, Secy														

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars in Thousands)**

	Actual 2023-24				Estimated 2024-25				Estimated 2025-26					
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total
State Operations	39,080	11,247	58,149	108,476	--	35,075	39,942	10,971	85,988	--	7,861	11,952	14,587	34,100
Local Assistance	272,126	18,156	175,047	465,329	--	402,131	46,002	--	448,133	--	22,000	6,700	82,850	111,550
Totals 0540-Natural Resources Agency, Secy	\$311,206	\$29,403	\$233,196	\$573,805	\$--	\$437,206	\$85,944	\$10,971	\$534,121	\$--	\$29,561	\$18,652	\$97,437	\$145,650
0552-Office of the Inspector General														
State Operations	39,601	--	--	39,601	--	50,613	--	--	50,613	--	52,397	--	--	52,397
Totals 0552-Office of the Inspector General	\$39,601	--	--	\$39,601	--	\$50,613	--	--	\$50,613	--	\$52,397	--	--	\$52,397
0555-Environmental Protection, Secy														
State Operations	3,775	25,465	--	29,240	300	4,255	21,007	--	25,262	300	3,760	24,343	--	28,103
Local Assistance	6,119	780	--	6,899	--	10,794	--	--	10,794	--	835	--	--	835
Totals 0555-Environmental Protection, Secy	\$9,894	\$26,245	\$--	\$36,139	\$300	\$15,049	\$21,007	\$--	\$36,056	\$300	\$4,595	\$24,343	\$--	\$28,938
0559-Labor and Workforce Development, Secy														
State Operations	3,729	2,343	--	6,072	--	3,361	7,144	--	10,505	--	5,865	7,854	--	13,719
Totals 0559-Labor and Workforce Development, Secy	\$3,729	\$2,343	\$--	\$6,072	\$--	\$3,361	\$7,144	\$--	\$10,505	\$--	\$5,865	\$7,854	\$--	\$13,719
0650-Gov's Office of Land Use & Climate Innov														
State Operations	254,976	3,182	--	258,158	6,336	143,484	5,707	--	148,191	95	24,470	2,735	1,334	26,539
Local Assistance	67,436	3,001	--	70,437	81,962	145,167	1,750,133	--	1,895,300	400	--	749,000	15,500	764,500
Totals 0650-Gov's Office of Land Use & Climate Innov	\$322,412	\$6,183	\$--	\$328,595	\$88,298	\$288,651	\$1,755,840	\$--	\$2,044,491	\$495	\$24,470	\$751,735	\$16,834	\$793,039
0680-Gov Oic Service and Community Engagement														
State Operations	--	--	--	--	--	111,358	9,383	--	120,741	2,052	98,874	9,383	--	108,257
Local Assistance	--	--	--	--	--	102,165	--	--	102,165	63,000	85,065	--	--	85,065
Totals 0680-Gov Oic Service and Community Engagement	\$--	\$--	\$--	\$--	\$--	\$213,523	\$9,383	\$--	\$222,906	\$65,052	\$183,939	\$9,383	\$--	\$193,322
0690-Office of Emergency Services														
State Operations	215,558	164,236	3,061	382,855	2,607,520	324,013	63,333	3,061	390,407	1,892,368	302,973	57,474	4,111	364,558
Local Assistance	450,760	194,179	--	644,939	3,330,869	376,727	196,852	--	573,579	3,443,179	259,483	161,417	8,000	428,900
Capital Outlay	--	--	--	--	--	31,140	--	--	31,140	--	3,167	--	--	3,167
Totals 0690-Office of Emergency Services	\$666,318	\$358,415	\$3,061	\$1,027,794	\$5,938,379	\$731,880	\$260,185	\$3,061	\$995,126	\$5,335,547	\$585,823	\$216,891	\$12,111	\$796,825
0750-Office of the Lieutenant Governor														
State Operations	2,279	--	--	2,279	--	2,896	--	--	2,896	--	2,900	--	--	2,900
Totals 0750-Office of the Lieutenant Governor	\$2,279	\$--	\$--	\$2,279	\$--	\$2,896	\$--	\$--	\$2,896	\$--	\$2,900	\$--	\$--	\$2,900
0820-Department of Justice														
State Operations	486,805	357,197	--	844,002	59,756	503,464	401,594	--	905,058	74,356	495,551	411,494	--	907,045
Local Assistance	2,200	9,634	--	11,834	--	4,000	28,528	--	32,528	--	--	28,528	--	28,528
Totals 0820-Department of Justice	\$489,005	\$366,831	\$--	\$855,836	\$59,756	\$507,464	\$430,122	\$--	\$937,586	\$74,356	\$495,551	\$440,022	\$--	\$935,573
0840-State Controller														
State Operations	123,122	12,975	106	136,203	1,320	141,598	13,085	--	154,683	1,651	116,769	13,108	--	129,877
Totals 0840-State Controller	\$123,122	\$12,975	\$106	\$136,203	\$1,320	\$141,598	\$13,085	\$--	\$154,683	\$1,651	\$116,769	\$13,108	\$--	\$129,877
0845-Department of Insurance														
State Operations	5,696	238,438	--	244,024	--	8,548	258,272	--	266,820	25	7,146	258,799	--	265,945
Local Assistance	--	79,754	--	79,754	--	--	85,301	--	85,301	--	--	82,772	--	82,772
Totals 0845-Department of Insurance	\$5,696	\$318,192	\$--	\$323,778	\$--	\$8,548	\$343,573	\$--	\$352,121	\$25	\$7,146	\$341,571	\$--	\$348,717
0855-Gambling Control Commission														
State Operations	--	8,076	--	8,076	--	--	8,763	--	8,763	--	--	8,786	--	8,786
Totals 0855-Gambling Control Commission	\$--	\$8,076	\$--	\$8,076	\$--	\$--	\$8,763	\$--	\$8,763	\$--	\$--	\$8,786	\$--	\$8,786
0860-State Board of Equalization														
State Operations	26,934	--	--	26,934	--	34,419	--	--	34,419	--	34,496	--	--	34,496
Totals 0860-State Board of Equalization	\$26,934	\$--	\$--	\$26,934	\$--	\$34,419	\$--	\$--	\$34,419	\$--	\$34,496	\$--	\$--	\$34,496
0870-Office of Tax Appeals														
State Operations	24,194	--	--	24,194	--	29,114	--	--	29,114	--	29,168	--	--	29,168
Totals 0870-Office of Tax Appeals	\$24,194	\$--	\$--	\$24,194	\$--	\$29,114	\$--	\$--	\$29,114	\$--	\$29,168	\$--	\$--	\$29,168
0890-Secretary of State														
State Operations	68,670	73,350	--	142,020	9,275	80,196	90,324	--	170,520	16,939	84,317	98,477	--	182,794
Local Assistance	1,351	--	--	1,351	8,267	--	--	--	--	11,949	475	--	--	475
Totals 0890-Secretary of State	\$70,021	\$73,350	\$--	\$143,371	\$17,542	\$80,196	\$90,324	\$--	\$170,520	\$28,888	\$84,792	\$98,477	\$--	\$183,269
0911-Citizens Redistricting Commission														
State Operations	254	--	--	254	--	185	--	--	185	--	185	--	--	185
Totals 0911-Citizens Redistricting Commission	\$254	\$--	\$--	\$254	\$--	\$185	\$--	\$--	\$185	\$--	\$185	\$--	\$--	\$185
0950-State Treasurer														
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals 0950-State Treasurer	\$--	\$--	\$--	\$--	\$--	\$--	\$--	\$--	\$--	\$--	\$--	\$--	\$--	\$--

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24				Estimated 2024-25				Estimated 2025-26			
	General Fund	Special Funds	Budget Total	Federal Funds	General Fund	Special Funds	Budget Total	Federal Funds	General Fund	Special Funds	Budget Total	Federal Funds
State Operations	15,380	--	15,380	--	13,989	--	13,989	--	13,805	--	13,805	--
Totals 0950-State Treasurer	\$15,380	--	\$15,380	--	\$13,989	--	\$13,989	--	\$13,805	--	\$13,805	--
0954-Scholarshare Investment Board	4,503	--	4,503	--	3,407	--	3,407	--	3,975	--	3,975	--
Local Assistance	185,258	--	185,258	--	185,258	--	185,258	--	185,258	--	185,258	--
Totals 0954-Scholarshare Investment Board	\$189,761	--	\$189,761	--	\$188,665	--	\$188,665	--	\$189,233	--	\$189,233	--
0956-Debt Investment Advisory Commission	--	3,122	3,122	--	--	4,145	--	--	--	4,289	--	4,289
Totals 0956-Debt Investment Advisory Commission	\$3,122	--	\$3,122	--	\$4,145	--	\$4,145	--	\$4,289	--	\$4,289	--
0957-HOPE for Children Trust Account Prog Bd	15,000	--	15,000	--	15,000	--	15,000	--	15,000	--	15,000	--
Totals 0957-HOPE for Children Trust Account Prog Bd	\$15,000	--	\$15,000	--	\$15,000	--	\$15,000	--	\$15,000	--	\$15,000	--
0959-Debt Limit Allocation Committee	--	2,656	2,656	--	--	3,673	--	--	--	3,681	--	3,681
Totals 0959-Debt Limit Allocation Committee	\$2,656	--	\$2,656	--	\$3,673	--	\$3,673	--	\$3,681	--	\$3,681	--
0968-Tax Credit Allocation Committee	--	10,255	10,255	--	--	14,607	--	--	--	15,581	--	15,581
Local Assistance	121	--	121	--	--	190	--	--	--	190	--	190
Totals 0968-Tax Credit Allocation Committee	\$10,376	--	\$10,376	--	\$14,797	--	\$14,797	--	\$15,771	--	\$15,771	--
0971-Alt Energy, Advanced Trans Fin Auth	--	362	362	--	--	549	--	--	--	550	--	550
Totals 0971-Alt Energy, Advanced Trans Fin Auth	\$362	--	\$362	--	\$549	--	\$549	--	\$550	--	\$550	--
0977-Health Facilities Financing Authority	1,756	139,459	141,215	--	--	140,000	1,484	--	5	140,000	1,486	141,501
Local Assistance	1,906	249,347	251,253	--	--	245,000	228,374	--	20,626	4,000	245,000	269,626
Totals 0977-Health Facilities Financing Authority	\$3,662	\$388,806	\$392,468	--	\$20,626	\$246,494	\$273,374	--	\$20,631	\$144,000	\$246,496	\$411,127
0981-California ABE Act Board	1,193	--	1,193	--	1,463	--	1,463	--	1,648	--	1,648	--
Totals 0981-California ABE Act Board	\$1,193	--	\$1,193	--	\$1,463	--	\$1,463	--	\$1,648	--	\$1,648	--
0985-School Finance Authority	936	1,500	2,436	153	1,133	1,412	2,545	541	1,135	1,412	2,547	517
Local Assistance	193,751	-1,500	192,251	9,995	168,041	-192,251	168,041	20,000	183,447	-183,447	20,000	20,000
Totals 0985-School Finance Authority	\$194,687	\$1,399	\$196,080	\$10,148	\$169,174	\$175,790	\$188,041	\$20,000	\$194,582	\$163,447	\$185,994	\$20,517
0989-Educational Facilities Authority	176	78	254	--	--	79	--	--	--	79	--	79
Totals 0989-Educational Facilities Authority	\$176	\$78	\$254	--	--	\$79	--	--	--	\$79	--	\$79
0996-General Obligation Bonds-LJE	10,781	--	10,781	--	14,710	--	14,710	--	8,997	--	8,997	--
Totals 0996-General Obligation Bonds-LJE	\$10,781	--	\$10,781	--	\$14,710	--	\$14,710	--	\$8,997	--	\$8,997	--
Executive	1,518,164	1,072,894	2,591,058	2,761,184	1,829,009	1,099,353	16,938	2,089,745	1,488,519	1,086,310	22,940	2,597,769
Local Assistance	3,441,498	848,430	4,289,928	4,702,131	5,179,414	5,299,662	245,000	10,724,076	3,672,629	1,898,412	351,350	4,778,751
Capital Outlay	--	--	--	--	31,140	--	31,140	--	--	3,167	--	3,167
Totals Executive	\$4,959,662	\$1,921,324	\$6,880,986	\$7,463,315	\$7,039,563	\$6,399,015	\$261,938	\$13,700,516	\$5,161,148	\$2,987,889	\$374,457	\$11,719,854
TOTALS, LEGISLATIVE, JUDICIAL, AND EXECUTIVE	\$9,019,562	\$3,625,445	\$12,645,007	\$13,239,017	\$10,861,766	\$8,620,420	\$261,938	\$19,744,124	\$8,197,872	\$4,968,436	\$374,290	\$13,540,598
State Operations	2,869,296	1,505,315	4,374,611	2,764,327	3,090,753	1,664,598	16,938	4,772,289	2,993,646	1,490,928	22,940	4,474,520
Local Assistance	6,119,077	1,983,130	8,102,207	3,523,605	7,739,873	6,655,822	245,000	14,640,695	3,674,904	3,227,508	351,350	8,691,289
Capital Outlay	31,189	137,000	168,189	--	31,140	300,000	--	331,140	--	250,000	--	374,789
Totals BUSINESS, CONSUMER SERVICES, & HOUSING	\$8,570	\$606,690	\$1,483,660	\$6,287,932	\$13,999	\$726,406	\$16,938	\$15,744,124	\$743,108	\$4,000	\$77	\$743,108
1045-Cannabis Control Appeals Panel	--	2,542	2,542	--	--	3,153	--	--	--	3,287	--	3,287
Totals 1045-Cannabis Control Appeals Panel	\$2,542	\$2,542	\$2,542	\$3,153	\$3,153	\$3,153	\$3,153	\$3,153	\$3,287	\$3,287	\$3,287	\$3,287
1111-Department of Consumer Affairs	8,570	606,690	615,260	--	13,999	726,406	77	743,108	--	743,108	--	743,108
Totals 1111-Department of Consumer Affairs	\$8,570	\$606,690	\$615,260	\$77	\$13,999	\$726,406	\$77	\$743,108	\$77	\$743,108	\$77	\$743,108

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Selected Bond Funds	General Fund	Special Funds	Selected Bond Funds	General Fund	Special Funds	Selected Bond Funds
1115-Department of Cannabis Control	30,068	115,435	--	5,180	180,506	--	185,686	--	169,009
State Operations	1,280	--	--	2,752	--	--	2,752	--	--
Local Assistance	--	--	--	--	--	--	--	--	--
Totals,1115-Department of Cannabis Control	\$31,348	\$115,435	--	\$7,932	\$180,506	--	\$188,438	--	\$169,009
1700-Civil Rights Department	59,903	20	--	49,904	10,536	--	60,440	536	61,731
State Operations	--	--	--	--	--	--	--	--	--
Totals,1700-Civil Rights Department	\$59,903	\$20	--	\$49,904	\$10,536	--	\$60,440	\$536	\$61,731
1701-Dept Financial Protection and Innovation	112	161,892	--	540	173,317	--	173,857	--	176,725
State Operations	6,896	1,942	--	354	2,000	--	2,354	--	2,000
Local Assistance	--	--	--	--	--	--	--	--	--
Totals,1701-Dept Financial Protection and Innovation	\$7,008	\$163,834	--	\$894	\$175,317	--	\$176,211	--	\$178,725
1703-California Privacy Protection Agency	18,352	--	--	11,898	2,292	--	14,190	3,480	15,770
State Operations	--	--	--	--	--	--	--	--	--
Totals,1703-California Privacy Protection Agency	\$18,352	--	--	\$11,898	\$2,292	--	\$14,190	\$3,480	\$15,770
1750-Horse Racing Board	--	20,686	--	--	20,098	--	20,098	--	20,118
State Operations	--	--	--	--	--	--	--	--	--
Totals,1750-Horse Racing Board	--	\$20,686	--	--	\$20,098	--	\$20,098	--	\$20,118
1995-General Obligation Bonds-BCH	162,132	--	--	196,859	--	--	196,859	--	231,556
State Operations	--	--	--	--	--	--	--	--	--
Totals,1995-General Obligation Bonds-BCH	\$162,132	--	--	\$196,859	--	--	\$196,859	--	\$231,556
2100-Department of Alcoholic Beverage Control	15,500	83,877	--	99,960	--	--	99,960	--	98,795
State Operations	--	2,997	--	3,000	--	--	3,000	--	3,000
Local Assistance	--	--	--	--	--	--	--	--	--
Totals,2100-Department of Alcoholic Beverage Control	\$15,500	\$86,874	--	\$102,960	--	--	\$102,960	--	\$101,795
2120-Alcoholic Beverage Control Appeals Board	--	1,434	--	1,460	--	--	1,460	--	1,411
State Operations	--	--	--	--	--	--	--	--	--
Totals,2120-Alcoholic Beverage Control Appeals Board	--	\$1,434	--	\$1,460	--	--	\$1,460	--	\$1,411
2240-Dept of Housing, Community Development	52,819	149,114	5,540	125,455	49,640	89,992	265,087	163,611	127,284
State Operations	1,480,263	2,486,620	247,739	3,544,201	769,519	2,437,901	6,751,621	784,108	668,658
Local Assistance	--	--	--	--	--	--	--	--	--
Totals,2240-Dept of Housing, Community Development	\$1,533,082	\$2,634,734	\$253,279	\$3,669,656	\$819,159	\$2,527,893	\$7,016,708	\$937,719	\$796,142
2245-California Housing Finance Agency	20,000	--	--	--	--	--	--	--	--
Local Assistance	--	--	--	--	--	--	--	--	--
Totals,2245-California Housing Finance Agency	\$20,000	--	--	--	--	--	--	--	--
2320-Department of Real Estate	--	60,828	--	66,653	--	--	66,653	--	69,485
State Operations	--	--	--	--	--	--	--	--	--
Totals,2320-Department of Real Estate	--	\$60,828	--	\$66,653	--	--	\$66,653	--	\$69,485
TOTALS: BUSINESS, CONSUMER SERVICES, & HOUSING	\$1,855,895	\$3,693,077	\$253,279	\$3,951,142	\$2,108,540	\$2,527,893	\$8,587,575	\$943,872	\$516,736
State Operations	347,456	1,202,518	5,540	403,835	1,334,021	89,992	1,827,848	159,764	385,107
Local Assistance	1,508,439	2,490,559	247,739	3,547,307	774,519	2,437,901	6,759,727	784,108	161,629
TRANSPORTATION									
2600-California Transportation Commission	--	8,325	--	--	10,057	--	10,057	--	9,255
State Operations	--	63	63	--	1,100	1,100	--	--	1,100
Local Assistance	--	--	--	--	--	--	--	--	--
Totals,2600-California Transportation Commission	--	\$8,325	\$63	--	\$10,057	\$1,100	\$11,157	--	\$9,255
2640-State Transit Assistance	--	1,245,796	--	--	1,250,647	--	1,250,647	--	1,120,096
Local Assistance	--	--	--	--	--	--	--	--	--
Totals,2640-State Transit Assistance	--	\$1,245,796	--	--	\$1,250,647	--	\$1,250,647	--	\$1,120,096
2660-Department of Transportation	185,233	4,694,508	4,758	46,852	5,053,153	6,004	5,106,009	1,170,781	4,528
State Operations	4,004,229	1,046,489	7,993	1,404,571	1,382,130	10,705	1,533,292	1,900,944	125,000
Local Assistance	65,792	2,222,947	40,636	79,942	2,321,383	50,933	2,452,258	3,375,865	2,420,410
Capital Outlay	--	--	--	464	--	--	--	5,000	--
Unclassified	--	--	--	--	--	--	--	--	--
Totals,2660-Department of Transportation	\$651,454	\$7,963,944	\$53,387	\$8,756,666	\$87,642	\$9,091,559	\$6,452,590	\$91,451,87	\$57,267
2665-High-Speed Rail Authority	--	--	--	--	--	--	--	--	--
Totals,2665-High-Speed Rail Authority	--	--	--	--	--	--	--	--	\$6,717,780

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24				Estimated 2024-25				Estimated 2025-26				
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds
Slate Operations	--	52,405	27,877	80,282	--	73,512	34,931	108,443	--	73,614	86,283	38,695	112,309
Capital Outlay	--	113,280	--	113,280	3,296,047	--	4,230,820	4,230,820	--	862,283	--	935,897	974,592
Totals 2665-High-Speed Rail Authority	--	\$165,685	\$27,877	\$193,562	\$3,296,047	--	\$4,304,332	\$4,339,263	--	--	--	\$38,695	\$974,592
2667-High-Speed Rail Auth. Oic Inspector Genrl	--	717	--	717	--	3,045	--	3,045	--	4,322	--	--	4,322
Slate Operations	--	\$717	--	\$717	--	\$3,045	--	\$3,045	--	\$4,322	--	--	\$4,322
2670-Board of Pilot Commissioners	--	3,452	--	3,452	--	8,771	--	8,771	--	8,606	--	--	8,606
Slate Operations	--	\$3,452	--	\$3,452	--	\$8,771	--	\$8,771	--	\$8,606	--	--	\$8,606
Totals 2670-Board of Pilot Commissioners	--	\$3,452	--	\$3,452	--	\$8,771	--	\$8,771	--	\$8,606	--	--	\$8,606
2726-Dept of the California Highway Patrol	15,372	3,082,590	--	3,097,962	32,899	19,263	3,209,355	3,228,618	36,185	20,951	3,211,133	--	3,231,084
Slate Operations	--	26,147	--	26,147	--	37,268	--	37,268	--	37,268	--	--	37,268
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--
Capital Outlay	1,517	--	--	1,517	6,458	4,877	11,335	11,335	9,079	1,000	10,079	--	10,079
Totals 2726-Dept of the California Highway Patrol	\$16,889	\$3,108,737	--	\$3,125,626	\$32,899	\$25,721	\$3,251,500	\$3,277,221	\$36,185	\$30,030	\$3,248,401	--	\$3,278,431
2740-Department of Motor Vehicles	60,451	1,447,688	--	1,508,139	14	30,286	1,450,054	1,480,340	1,399	10,358	1,393,703	--	1,404,061
Slate Operations	--	2,861	--	2,861	--	2,204	--	2,204	--	2,204	--	--	2,204
Local Assistance	-8,024	--	--	-8,024	--	5,438	--	5,438	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals 2740-Department of Motor Vehicles	\$52,427	\$1,450,549	--	\$1,502,976	\$14	\$35,724	\$1,452,258	\$1,487,982	\$1,399	\$10,358	\$1,395,907	--	\$1,406,265
2830-General Obligation Bonds-Transportation	318,927	1,371,503	--	1,690,430	--	381,979	1,385,023	1,777,002	--	584,083	1,431,750	--	2,016,833
Slate Operations	--	1,371,503	--	1,371,503	--	381,979	1,385,023	1,777,002	--	584,083	1,431,750	--	2,016,833
Totals 2830-General Obligation Bonds-Transportation	\$318,927	\$1,371,503	--	\$1,690,430	--	\$381,979	\$1,385,023	\$1,777,002	--	\$584,083	\$1,431,750	--	\$2,016,833
TOTALS: TRANSPORTATION	\$1,039,897	\$15,316,708	\$81,327	\$16,439,732	\$9,333,902	\$720,675	\$20,422,299	\$103,673	\$6,490,174	\$753,999	\$17,299,421	\$97,062	\$18,150,482
Slate Operations	579,983	10,861,188	32,635	11,273,806	1,107,056	488,380	11,192,970	40,935	11,722,285	619,920	11,114,281	44,710	11,778,911
Local Assistance	400,429	2,321,293	8,056	2,729,778	1,560,761	140,457	2,672,249	11,805	2,824,511	1,900,944	125,000	2,901,447	3,038,718
Capital Outlay	59,285	2,536,227	40,636	2,436,148	6,685,621	91,838	6,689,951	50,933	6,689,951	3,375,865	9,079	3,283,693	40,081
Unclassified	--	--	--	--	464	--	--	--	5,000	--	--	--	5,000
NATURAL RESOURCES													
3100-Exposition Park	31,708	14,294	--	46,002	57	39,499	14,045	53,544	--	34,308	14,078	--	48,386
Slate Operations	--	14,294	--	14,294	--	39,499	14,045	53,544	--	34,308	14,078	--	48,386
Capital Outlay	500	600	--	1,100	--	--	--	--	--	--	--	--	--
Totals 3100-Exposition Park	\$32,208	\$14,894	--	\$47,102	\$57	\$39,499	\$14,045	\$53,544	--	\$34,308	\$14,078	--	\$48,386
3110-Special Resources Programs	--	200	--	200	--	--	--	--	--	--	--	--	--
Slate Operations	--	200	--	200	--	--	--	--	--	--	--	--	--
Local Assistance	--	5,010	--	5,010	--	5,523	--	5,523	--	5,753	--	--	5,753
Totals 3110-Special Resources Programs	--	\$5,210	--	\$5,210	--	\$5,523	--	\$5,523	--	\$5,753	--	--	\$5,753
3125-Tahoe Conservancy	36,804	5,761	1,252	43,817	751	32	6,164	1,099	7,295	2,904	32	6,273	415
Slate Operations	--	5,761	--	5,761	--	32	6,164	1,099	7,295	2,904	32	6,273	415
Local Assistance	5,394	150	852	6,396	834	--	834	--	834	--	450	5,722	6,172
Capital Outlay	--	--	7,629	7,629	150	--	100	3,290	3,390	1,200	--	100	1,978
Totals 3125-Tahoe Conservancy	\$42,198	\$5,911	\$9,733	\$57,842	\$901	\$32	\$7,098	\$4,389	\$11,519	\$4,104	\$32	\$6,823	\$8,115
3340-California Conservation Corps	122,377	55,564	633	178,574	--	127,142	74,988	4,579	206,709	--	101,385	55,522	200
Slate Operations	5,000	--	523	5,523	--	--	--	393	393	--	--	--	9,949
Local Assistance	63,090	--	2,493	65,583	--	--	--	--	--	6,396	--	--	6,396
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals 3340-California Conservation Corps	\$190,467	\$55,564	\$3,649	\$249,680	--	\$127,142	\$74,988	\$4,972	\$207,102	--	\$107,781	\$55,522	\$10,149
3355-Office of Energy Infrastructure Safety	--	30,867	--	30,867	--	52,497	--	52,497	--	44,661	--	--	44,661
Slate Operations	--	30,867	--	30,867	--	52,497	--	52,497	--	44,661	--	--	44,661
Totals 3355-Office of Energy Infrastructure Safety	--	\$30,867	--	\$30,867	--	\$52,497	--	\$52,497	--	\$44,661	--	--	\$44,661
3360-Energy Resource Conservation, DvInt Comm	72,040	328,360	--	400,400	102,535	80,345	354,630	434,975	83,986	--	300,362	49,141	349,503
Slate Operations	115,636	990,263	--	1,105,899	296,837	226,863	1,022,995	1,249,858	290,731	--	844,600	225,719	1,070,319
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals 3360-Energy Resource Conservation, DvInt Comm	\$187,676	\$1,318,623	--	\$1,506,299	\$399,372	\$307,208	\$1,377,625	\$1,684,833	\$374,717	--	\$1,144,962	\$274,860	\$1,419,822
3480-Department of Conservation	56,045	176,714	1,312	234,071	6,343	34,301	176,392	1,428	212,121	40,748	10,519	1,467	193,604
Slate Operations	54,602	96,132	2,243	152,977	--	3,885	29,523	33,408	--	--	--	--	30,310
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24			Estimated 2024-25			Estimated 2025-26						
	General Fund	Special Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
Totals,3480-Department of Conservation	\$110,647	\$272,846	\$387,048	\$6,343	\$38,186	\$205,915	\$1,428	\$245,529	\$40,748	\$10,519	\$161,618	\$31,777	\$223,914
3540-Department of Forestry, Fire Protection													
State Operations	2,671,223	314,021	2,985,244	25,608	2,868,048	230,478	--	3,098,526	24,808	2,722,599	229,979	3,932	2,956,510
Local Assistance	418,066	295,181	713,247	6,000	--	180,387	--	180,387	9,000	--	135,387	210,211	345,598
Capital Outlay	26,086	--	26,086	--	49,464	--	--	49,464	--	14,340	--	--	14,340
Totals,3540-Department of Forestry, Fire Protection	\$3,115,975	\$609,202	\$3,724,577	\$31,608	\$2,917,512	\$410,865	--	\$3,328,377	\$33,808	\$2,736,939	\$365,366	\$214,143	\$3,316,448
3560-State Lands Commission													
State Operations	40,856	25,005	65,861	1,132	41,025	25,881	--	66,906	20,782	35,489	23,913	--	59,402
Capital Outlay	--	--	--	--	1,625	--	--	1,625	--	--	--	--	--
Totals,3560-State Lands Commission	\$40,856	\$25,005	\$65,861	\$1,132	\$42,650	\$25,881	--	\$68,531	\$20,782	\$35,489	\$23,913	--	\$59,402
3600-Department of Fish and Wildlife													
State Operations	365,216	341,804	707,020	75,488	248,721	348,643	22,805	620,169	75,580	188,314	322,369	40,300	550,983
Local Assistance	31,647	2,341	33,988	20,000	36,420	19,541	--	55,961	20,000	576	2,341	1	2,918
Capital Outlay	20,045	--	20,045	--	--	--	--	--	--	--	--	--	--
Totals,3600-Department of Fish and Wildlife	\$396,863	\$344,145	\$741,008	\$95,488	\$285,141	\$368,184	\$22,805	\$676,130	\$95,580	\$188,890	\$324,710	\$40,301	\$553,901
3640-Wildlife Conservation Board													
State Operations	2,487	945	3,432	--	12,492	1,036	2,980	16,508	--	--	1,039	5,494	6,533
Local Assistance	412,796	1,885	414,681	--	148,377	172,654	--	321,031	--	--	14,989	228,000	242,989
Capital Outlay	20,045	836	20,881	11,551	20,096	567	2,760	23,423	35,000	20,278	385	--	20,663
Totals,3640-Wildlife Conservation Board	\$435,328	\$3,666	\$438,994	\$11,551	\$180,965	\$174,257	\$5,740	\$360,962	\$35,000	\$20,278	\$16,423	\$233,494	\$35,000
3720-Coastal Commission													
State Operations	33,304	4,045	37,349	3,666	35,235	4,124	--	39,359	3,682	30,903	4,127	--	35,030
Local Assistance	25,267	440	25,707	--	440	--	--	440	--	--	--	--	380
Totals,3720-Coastal Commission	\$58,571	\$4,485	\$63,056	\$3,666	\$35,235	\$4,264	--	\$39,499	\$3,682	\$30,903	\$4,507	--	\$35,410
3760-State Coastal Conservancy													
State Operations	9,858	5,272	15,130	561	17,535	4,364	7,162	29,061	580	--	4,364	6,920	11,284
Local Assistance	223,587	96,036	319,623	10,000	257,920	54,389	--	312,309	10,000	--	825	110,325	111,150
Capital Outlay	--	4,050	4,050	--	--	3,800	--	3,800	--	--	3,800	--	3,800
Totals,3760-State Coastal Conservancy	\$233,445	\$105,358	\$338,803	\$10,561	\$275,455	\$62,553	\$7,162	\$345,170	\$10,580	--	\$8,989	\$117,245	\$126,234
3780-Native American Heritage Commission													
State Operations	3,567	--	3,567	--	3,824	--	--	3,824	--	4,184	--	--	4,184
Totals,3780-Native American Heritage Commission	\$3,567	--	\$3,567	--	\$3,824	--	--	\$3,824	--	\$4,184	--	--	\$4,184
3790-Department of Parks, Recreation													
State Operations	688,237	463,591	1,151,828	17,156	257,711	419,286	25,959	702,936	16,814	231,320	412,358	152,665	796,343
Local Assistance	386,998	55,452	442,450	170,310	11,765	40,461	--	52,226	87,700	3,000	36,250	188,500	227,750
Capital Outlay	--	5,399	5,399	33,846	--	25,776	6,456	32,232	--	--	11,984	2,000	13,984
Totals,3790-Department of Parks, Recreation	\$1,075,235	\$524,442	\$1,599,679	\$187,466	\$269,476	\$465,503	\$32,415	\$787,394	\$104,514	\$234,320	\$460,592	\$343,165	\$1,038,077
3810-Santa Monica Mountains Conservancy													
State Operations	4,509	415	4,924	--	--	416	913	1,329	--	--	417	2,114	2,531
Local Assistance	100,414	120	100,534	--	--	120	--	120	--	--	120	50,000	50,120
Totals,3810-Santa Monica Mountains Conservancy	\$104,923	\$535	\$105,458	--	--	\$536	\$913	\$1,449	--	--	\$537	\$52,114	\$52,651
3820-SF Bay Conservation, Development Comm													
State Operations	8,467	1,855	10,322	144	9,618	2,125	--	11,743	244	11,683	2,131	--	13,814
Totals,3820-SF Bay Conservation, Development Comm	\$8,467	\$1,855	\$10,322	\$144	\$9,618	\$2,125	--	\$11,743	\$244	\$11,683	\$2,131	--	\$13,814
3825-San Gabriel/Lower LA River/Mtns Conservancy													
State Operations	2,999	627	3,626	--	--	625	512	1,137	--	--	629	880	1,509
Local Assistance	151,794	--	151,794	--	--	2,614	--	2,614	--	--	--	16,614	16,614
Totals,3825-San Gabriel/Lower LA River/Mtns Conservancy	\$154,793	\$627	\$155,420	--	--	\$625	\$3,126	\$3,751	--	--	\$629	\$17,494	\$18,123
3830-San Joaquin River Conservancy													
State Operations	-2,250	396	-1,854	--	10,403	631	602	11,636	--	--	634	704	1,338
Local Assistance	150	--	150	--	2,215	--	--	2,215	--	--	--	5,115	5,115
Capital Outlay	--	--	--	--	1,300	--	--	1,300	--	--	--	--	--
Totals,3830-San Joaquin River Conservancy	-\$2,100	\$396	-\$1,704	--	\$13,918	\$631	\$602	\$15,151	--	--	\$634	\$5,819	\$6,453
3835-Baldwin Hills and Urban Watersheds Cnsv													
State Operations	64	442	506	--	--	450	1,240	1,690	--	--	452	660	1,112
Local Assistance	2,720	--	2,720	--	1,185	--	6,408	7,593	--	--	--	12,460	12,460
Totals,3835-Baldwin Hills and Urban Watersheds Cnsv	\$2,784	\$442	\$3,226	--	\$1,185	\$450	\$7,648	\$9,283	--	--	\$452	\$13,120	\$13,572

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24				Estimated 2024-25				Estimated 2025-26						
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
3840-Delta Protection Commission															
State Operations	--	1,502	--	1,502	183	--	--	1,507	1,507	191	--	--	1,510	1,510	190
Totals,3840-Delta Protection Commission	--	\$1,502	--	\$1,502	\$183	--	--	\$1,507	\$1,507	\$191	--	--	\$1,510	\$1,510	\$190
3845-San Diego River Conservancy															
State Operations	1,124	424	140	1,688	--	--	426	140	566	--	--	428	363	791	--
Local Assistance	34,239	--	5,970	40,209	--	--	--	--	--	--	--	--	13,475	13,475	--
Totals,3845-San Diego River Conservancy	\$35,363	\$424	\$6,110	\$41,897	--	--	\$426	\$140	\$566	--	--	\$428	\$13,838	\$14,266	--
3850-Coachella Valley Mountains Conservancy															
State Operations	103	421	80	604	--	168	448	185	801	--	--	449	189	638	--
Local Assistance	1,470	--	1,984	3,454	--	372	--	6,416	6,788	--	--	--	2,200	2,200	--
Capital Outlay	--	--	--	--	--	--	--	5,545	5,545	--	--	--	--	--	--
Totals,3850-Coachella Valley Mountains Conservancy	\$1,573	\$421	\$2,064	\$4,058	--	\$540	\$448	\$12,146	\$13,134	--	--	\$449	\$2,389	\$2,838	--
3855-Sierra Nevada Conservancy															
State Operations	554	5,627	--	6,181	1,817	5,201	5,639	193	11,033	1,702	--	5,655	226	5,881	192
Local Assistance	47,970	--	--	47,970	--	9,733	--	5,000	14,733	--	--	--	29,434	29,434	--
Totals,3855-Sierra Nevada Conservancy	\$48,524	\$5,627	--	\$54,151	\$1,817	\$14,934	\$5,639	\$5,193	\$25,766	\$1,702	--	\$5,655	\$29,660	\$35,315	\$192
3860-Department of Water Resources															
State Operations	863,482	711,971	199,433	1,774,886	55,025	1,688,575	451,628	33,990	2,174,193	90,208	--	47,469	39,841	412,165	43,327
Local Assistance	651,607	347,416	998,082	1,997,105	--	252,778	110,085	389,661	752,524	--	--	30,000	847,743	877,743	--
Capital Outlay	143,640	--	229,350	372,990	--	294,355	186,000	15,000	495,355	--	--	--	169,500	169,500	--
Totals,3860-Department of Water Resources	\$1,658,729	\$1,059,387	\$1,426,865	\$4,144,981	\$55,025	\$2,235,708	\$747,713	\$438,651	\$3,422,072	\$90,208	--	\$77,469	\$1,057,084	\$1,459,408	\$43,327
3875-Sacramento-San Joaquin Delta Conservancy															
State Operations	1,288	130	1,419	2,837	661	1,476	130	904	2,510	661	--	130	922	2,536	661
Local Assistance	38,426	--	4,985	43,411	--	1,741	--	--	1,741	--	--	--	--	--	--
Totals,3875-Sacramento-San Joaquin Delta Conservancy	\$39,714	\$130	\$6,404	\$46,248	\$661	\$3,217	\$130	\$904	\$4,251	\$661	--	\$130	\$922	\$2,536	\$661
3882-General Obligation Bonds-Natural Res															
State Operations	1,362,806	--	--	1,362,806	--	1,341,522	--	--	1,341,522	--	--	--	--	1,663,205	--
Totals,3882-General Obligation Bonds-Natural Res	\$1,362,806	--	--	\$1,362,806	--	\$1,341,522	--	--	\$1,341,522	--	--	--	--	\$1,663,205	--
3885-Delta Stewardship Council															
State Operations	19,375	1,054	--	20,429	2,793	21,434	1,068	--	22,502	2,815	--	1,070	1,070	21,860	2,832
Totals,3885-Delta Stewardship Council	\$19,375	\$1,054	--	\$20,429	\$2,793	\$21,434	\$1,068	--	\$22,502	\$2,815	--	\$1,070	\$1,070	\$21,860	\$2,832
TOTALS, NATURAL RESOURCES	\$9,337,877	\$4,392,618	\$1,994,381	\$15,744,386	\$808,788	\$8,164,401	\$4,030,496	\$548,234	\$12,743,131	\$819,366	--	\$2,749,011	\$2,465,689	\$10,640,360	\$956,419
State Operations	6,396,243	2,491,307	309,758	9,197,308	293,940	8,844,307	2,177,601	104,691	9,126,599	365,735	--	5,381,070	1,661,637	7,349,140	229,448
Local Assistance	2,707,783	1,890,426	1,274,608	5,872,817	503,147	953,254	1,636,652	410,492	3,000,398	417,431	--	1,071,105	1,985,778	3,060,459	691,821
Capital Outlay	253,361	10,885	410,015	674,261	11,701	366,840	216,243	33,051	616,134	36,200	--	16,269	173,478	230,761	35,150
ENVIRONMENTAL PROTECTION															
3900-State Air Resources Board															
State Operations	6,367	454,271	1,326	461,964	18,324	18,828	614,650	1,326	634,804	18,357	--	507,303	1,326	511,036	18,414
Local Assistance	764,477	1,215,068	--	1,979,545	--	72,958	679,491	10,795	763,244	--	--	645,851	--	645,851	--
Totals,3900-State Air Resources Board	\$770,844	\$1,669,339	\$1,326	\$2,441,509	\$18,324	\$91,786	\$1,294,141	\$12,121	\$1,398,048	\$18,357	--	\$1,153,154	\$1,326	\$1,156,887	\$18,414
3930-Department of Pesticide Regulation															
State Operations	5,529	95,127	--	100,656	2,509	10,600	106,174	--	116,774	2,391	--	490	120,173	120,663	2,386
Local Assistance	701	34,637	--	35,338	299	36,836	37,135	--	37,135	--	--	38,836	--	38,836	--
Totals,3930-Department of Pesticide Regulation	\$6,230	\$129,764	--	\$135,994	\$2,509	\$10,899	\$143,010	--	\$153,909	\$2,391	--	\$490	\$159,009	\$159,499	\$2,386
3940-State Water Resources Control Board															
State Operations	112,918	569,975	10,277	693,170	179,374	128,150	553,593	9,766	691,509	269,782	--	560,153	17,171	657,039	332,556
Local Assistance	750,877	682,039	292,528	1,725,444	673,185	154,189	595,637	--	749,826	236,573	--	291,868	350,574	642,492	232,683
Totals,3940-State Water Resources Control Board	\$863,795	\$1,252,014	\$302,805	\$2,418,614	\$852,559	\$282,339	\$1,149,230	\$9,766	\$1,441,335	\$506,355	--	\$852,021	\$367,745	\$1,299,531	\$565,249
3960-Department of Toxic Substances Control															
State Operations	38,908	321,360	--	360,268	29,752	55,909	572,766	--	628,675	38,713	--	296,804	--	330,927	34,367
Local Assistance	10,390	--	--	10,390	1,831	--	1,000	--	1,000	3,027	--	1,000	--	1,000	1,027
Totals,3960-Department of Toxic Substances Control	\$49,298	\$321,360	--	\$370,658	\$31,583	\$55,909	\$573,766	--	\$629,675	\$41,740	--	\$297,804	--	\$331,927	\$35,394
3970-Resources Recycling and Recovery															
State Operations	23,917	275,889	--	299,806	--	138,020	285,909	--	423,929	--	--	276,153	--	283,122	--
Local Assistance	1,861	1,655,015	--	1,656,876	--	240	1,915,482	--	1,915,332	--	--	1,550,318	--	1,550,318	--
Totals,3970-Resources Recycling and Recovery	\$25,778	\$1,930,904	--	\$1,956,682	--	\$138,260	\$2,201,401	--	\$2,339,661	--	--	\$1,826,471	--	\$1,833,440	--

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24				Estimated 2024-25				Estimated 2025-26				
	General Fund	Special Funds	Selected Bond Funds	Budget Total	General Fund	Special Funds	Selected Bond Funds	Budget Total	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
3990-Environmental Health Hazard Assessment													
State Operations	13,099	16,058	--	29,157	--	13,308	19,083	--	32,391	--	12,605	19,121	--
Totals 3990-Environmental Health Hazard Assessment	\$13,099	\$16,058	--	\$29,157	--	\$13,308	\$19,083	--	\$32,391	--	\$12,605	\$19,121	--
3996-General Obligation Bonds-Environmental													
State Operations	1,229	--	--	1,229	--	1,040	--	--	1,040	--	948	--	--
Totals 3996-General Obligation Bonds-Environmental	\$1,229	--	--	\$1,229	--	\$1,040	--	--	\$1,040	--	\$948	--	--
TOTALS-ENVIRONMENTAL PROTECTION	\$17,328	\$16,058	--	\$33,386	--	\$14,348	\$19,083	--	\$33,431	--	\$13,553	\$19,121	--
State Operations	201,367	1,732,680	11,603	1,946,250	229,969	365,855	2,152,175	11,092	2,529,122	329,243	1,137,257	1,779,707	18,497
Local Assistance	1,528,306	3,686,759	282,528	5,497,593	675,016	2,227,686	3,228,456	10,795	3,466,937	239,600	50	2,527,873	350,574
Totals 4100-State Council-Developmental Disabilities	\$32,409	\$5,539	--	\$37,948	\$1,853	\$37,863	\$5,613	--	\$43,476	\$4,411	\$28,042	\$5,821	--
Totals 4120-Emergency Medical Services Authority	\$8,846	105,535	--	164,381	1,511	73,023	119,568	--	192,591	1,586	70,283	130,111	--
State Operations	307,646	67,386	--	375,032	1,625	411,052	22,244	--	433,296	1,637	136,533	39,987	--
Local Assistance	\$366,492	\$172,921	--	\$539,413	\$3,136	\$484,075	\$141,812	--	\$625,887	\$3,233	\$206,816	\$170,098	--
Totals 4140-Dept Health Care Access and Information	--	124,230	--	124,230	--	176,833	--	--	176,833	--	185,668	--	--
State Operations	--	\$124,230	--	\$124,230	--	\$176,833	--	--	\$176,833	--	\$185,668	--	--
Totals 4150-Department of Managed Health Care	40,215	8,129	--	48,344	18,945	24,557	8,834	--	33,391	21,283	25,494	756	--
State Operations	232,597	107,892	--	340,489	202,634	142,774	25,505	--	168,279	196,778	139,203	4,476	--
Local Assistance	\$272,812	\$116,021	--	\$388,833	\$221,579	\$167,331	\$34,339	--	\$201,670	\$218,061	\$164,697	\$5,232	--
Totals 4170-California Department of Aging	44	--	--	44	850	52	--	--	52	950	52	--	52
State Operations	\$44	--	--	\$44	\$850	\$52	--	--	\$52	\$950	\$52	--	\$52
Totals 4180-Commission on Aging	213	--	--	213	--	323	--	--	323	--	324	--	324
State Operations	\$213	--	--	\$213	--	\$323	--	--	\$323	--	\$324	--	\$324
Totals 4185-California Senior Legislature	--	1,536	--	1,536	--	--	3,562	--	3,562	--	--	3,562	--
State Operations	--	317,416	--	317,416	--	--	338,801	--	338,801	--	--	338,801	--
Local Assistance	--	\$316,952	--	\$316,952	--	--	\$342,363	--	\$342,363	--	--	\$342,363	--
Totals 4250-Children and Families Commission	421,416	344,549	--	765,965	548,422	518,351	358,457	10,422	887,230	608,300	358,534	277,657	10,422
State Operations	37,611,139	21,806,646	--	59,417,785	95,599,040	37,961,008	28,210,602	330,000	66,501,610	107,914,983	42,421,988	26,168,005	426,100
Local Assistance	\$38,032,555	\$22,151,195	--	\$60,183,750	\$96,447,462	\$38,479,559	\$28,569,059	\$340,422	\$67,388,840	\$108,523,293	\$42,780,432	\$26,445,662	\$436,522
Totals 4260-State Department of Health Care Services	717,149	577,442	--	1,294,591	408,790	534,948	630,726	--	1,165,674	490,842	383,315	603,467	--
State Operations	505,468	521,356	--	1,026,824	1,708,403	432,897	530,869	--	963,766	1,703,520	344,594	609,083	--
Local Assistance	\$1,222,617	\$1,098,798	--	\$2,321,415	\$2,117,193	\$967,845	\$1,161,595	--	\$2,129,440	\$2,194,362	\$727,909	\$1,212,550	--
Totals 4265-Department of Public Health	354,781	7,809	--	362,590	2,777	394,696	949	--	385,645	2,968	394,641	949	--
State Operations	7,625,321	273,037	--	7,898,358	60,605	9,864,182	1,324	--	9,865,506	55,569	12,052,618	1,324	--
Local Assistance	3,905	--	--	3,905	--	1,148	--	--	1,148	--	--	--	--
Totals 4300-Department of Developmental Services	\$7,994,007	\$280,846	--	\$8,274,853	\$63,382	\$10,250,026	\$2,273	--	\$10,252,299	\$58,557	\$12,447,259	\$2,273	--
State Operations	3,197,474	--	--	3,197,474	--	3,160,309	100	--	3,160,309	100	3,192,563	100	--
Local Assistance	3,853	--	--	3,853	--	54,277	--	--	54,277	--	2,844	--	--
Totals 4440-Department of State Hospitals	\$3,201,327	--	--	\$3,201,327	--	\$3,214,586	--	--	\$3,214,586	\$100	\$3,195,407	--	\$100

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Budget Total	General Fund	Special Funds	Budget Total	General Fund	Special Funds	Budget Total
4560-Behavioral Health Services Oversight and Accountability Commission									
State Operations	--	21,738	21,738	--	39,253	39,253	--	14,471	14,471
Local Assistance	--	32,826	32,826	--	59,445	59,445	--	34,306	34,306
Totals 4560-Behavioral Health Services Oversight and Accountability Commission	--	\$54,564	\$54,564	--	\$98,698	\$98,698	--	\$48,777	\$48,777
4700-Dept of Community Services, Development									
State Operations	1,036	736	1,772	1,480	4,367	5,847	27,971	--	28,055
Local Assistance	4,727	37,620	42,347	1,044	1,044	1,044	315,846	1,057	1,057
Totals 4700-Dept of Community Services, Development	\$5,763	\$38,356	\$44,119	\$2,524	\$4,367	\$6,891	\$343,817	\$1,057	\$1,057
4800-California Health Benefit Exchange									
State Operations	10,267	46,566	56,833	20,350	167,000	187,350	167,000	167,000	187,350
Local Assistance	--	--	--	--	--	--	--	--	--
Totals 4800-California Health Benefit Exchange	\$10,267	\$46,566	\$56,833	\$20,350	\$167,000	\$187,350	\$167,000	\$167,000	\$187,350
5160-Department of Rehabilitation									
State Operations	91,011	1,245	92,256	83,964	3,796	87,760	464,719	3,657	83,893
Local Assistance	6,375	--	6,375	6,375	--	6,375	10,066	--	6,375
Totals 5160-Department of Rehabilitation	\$97,386	\$1,245	\$98,631	\$90,339	\$3,796	\$94,135	\$474,785	\$3,657	\$90,268
5175-Department of Child Support Services									
State Operations	63,262	--	63,262	66,938	--	66,938	147,982	--	67,041
Local Assistance	303,796	--	303,796	484,220	--	306,728	581,410	--	306,669
Totals 5175-Department of Child Support Services	\$367,058	--	\$367,058	\$473,866	--	\$373,666	\$729,392	--	\$373,710
5180-Department of Social Services									
State Operations	374,271	41,077	415,348	483,224	416,149	455,364	564,853	358,986	37,514
Local Assistance	18,405,738	153,250	18,558,988	10,978,461	21,603,282	119,751	12,275,725	22,759,821	1,277
Totals 5180-Department of Social Services	\$18,780,009	\$194,327	\$18,974,336	\$11,461,685	\$22,019,431	\$158,966	\$12,840,578	\$23,118,607	\$38,791
5195-State-Local Realignment, 1991									
Local Assistance	--	7,331,281	7,331,281	--	7,572,371	7,572,371	--	7,770,591	7,770,591
Totals 5195-State-Local Realignment, 1991	--	\$7,331,281	\$7,331,281	--	\$7,572,371	\$7,572,371	--	\$7,770,591	\$7,770,591
5196-State-Local Realignment, 2011									
Local Assistance	40,145	6,336,620	6,376,765	42,759	6,806,607	6,651,366	--	6,985,175	6,936,566
Totals 5196-State-Local Realignment, 2011	\$40,145	\$6,336,620	\$6,376,765	\$42,759	\$6,806,607	\$6,651,366	--	\$6,985,175	\$6,936,566
5206-General Obligation Bonds-HHS									
State Operations	87,352	--	87,352	92,897	--	92,897	--	190,590	190,590
Totals 5206-General Obligation Bonds-HHS	\$87,352	--	\$87,352	\$92,897	--	\$92,897	--	\$190,590	\$190,590
TOTALS: HEALTH AND HUMAN SERVICES	\$70,501,061	\$38,273,461	\$108,774,522	\$111,816,322	\$45,047,692	\$121,633,935	\$125,400,908	\$43,293,658	\$127,115,454
State Operations	5,429,798	1,239,466	6,669,264	2,110,875	5,388,625	1,390,873	10,422	6,789,920	2,344,673
Local Assistance	65,063,505	37,033,995	102,097,500	109,705,447	70,803,771	43,656,819	330,000	114,790,590	123,656,235
Capital Outlay	7,758	--	7,758	--	55,425	--	--	55,425	--
TOTALS: CORRECTIONS AND REHABILITATION	\$14,309,561	\$58	\$14,309,619	\$2,620	\$13,624,057	\$93	\$1,647	\$13,504,669	\$94
State Operations	14,033,130	1,058	14,034,188	2,620	13,447,105	1,093	13,448,198	1,647	13,310,408
Local Assistance	178,083	-1,000	177,083	--	175,993	-1,000	--	181,233	-1,000
Capital Outlay	98,348	--	98,348	--	959	--	--	14,122	--
Totals 5225-Corrections and Rehabilitation	\$14,309,561	\$58	\$14,309,619	\$2,620	\$13,624,057	\$93	\$1,647	\$13,504,669	\$94
5227-Board of State and Community Corrections									
State Operations	30,070	429	30,499	1,115	50,266	2,884	53,150	4,400	53,945
Local Assistance	594,626	117,896	712,522	37,726	342,142	171,239	519,381	57,970	155,637
Totals 5227-Board of State and Community Corrections	\$624,696	\$118,325	\$743,021	\$38,841	\$392,408	\$174,123	\$566,531	\$63,559	\$111,915
5228-State Neighborhoods and Schools Act									
Local Assistance	112,910	-112,910	--	94,773	-94,773	--	88,331	-88,331	--
Totals 5228-State Neighborhoods and Schools Act	\$112,910	-\$112,910	--	\$94,773	-\$94,773	--	\$88,331	-\$88,331	--
5296-Enhancing Law Enforcement Activities									
Local Assistance	--	489,900	489,900	--	489,900	489,900	--	489,900	489,900
Totals 5296-Enhancing Law Enforcement Activities	--	\$489,900	\$489,900	--	\$489,900	\$489,900	--	\$489,900	\$489,900
5396-Trial Court Security 2011 Realignment									
Local Assistance	--	648,188	648,188	--	654,573	654,573	--	654,573	654,573
Totals 5396-Trial Court Security 2011 Realignment	--	\$648,188	\$648,188	--	\$654,573	\$654,573	--	\$654,573	\$654,573

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Budget Total	General Fund	Special Funds	Budget Total	General Fund	Special Funds	Budget Total
5496-Local Community Corrections Local Assistance	--	1,974,923	--	1,974,923	--	2,022,806	--	2,022,806	--
Totals,5496-Local Community Corrections	--	\$1,974,923	--	\$1,974,923	--	\$2,022,806	--	\$2,022,806	--
5596-Dist Attorney and Public Defender Svcs Local Assistance	--	82,168	--	82,168	--	85,360	--	85,360	--
Totals,5596-Dist Attorney and Public Defender Svcs	--	\$82,168	--	\$82,168	--	\$85,360	--	\$85,360	--
5696-Juvenile Justice Programs Local Assistance	--	250,563	--	250,563	--	256,948	--	256,948	--
Totals,5696-Juvenile Justice Programs	--	\$250,563	--	\$250,563	--	\$256,948	--	\$256,948	--
5796-Enhancing Law Enforcement Act Growth Local Assistance	--	385,952	--	385,952	--	384,963	--	384,963	--
Totals,5796-Enhancing Law Enforcement Act Growth	--	\$385,952	--	\$385,952	--	\$384,963	--	\$384,963	--
5890-Federal Immigration Funding-Incarceratn State Operations	-63,299	--	-63,299	63,299	-70,416	-70,416	70,416	-70,416	70,416
Totals,5890-Federal Immigration Funding-Incarceratn	-\$63,299	--	-\$63,299	\$63,299	-\$70,416	-\$70,416	\$70,416	-\$70,416	\$70,416
5996-General Obligation Bonds-DCR State Operations	3,744	--	3,744	--	3,296	--	3,296	--	2,058
Totals,5996-General Obligation Bonds-DCR	\$3,744	--	\$3,744	--	\$3,296	--	\$3,296	--	\$2,058
TOTALS, CORRECTIONS AND REHABILITATION	\$14,987,612	\$3,837,167	--	\$18,824,779	\$104,760	\$14,044,118	\$3,973,993	\$3,964,332	\$17,600,889
State Operations	14,003,645	1,487	--	14,005,132	67,034	13,430,251	3,977	13,434,228	13,298,177
Local Assistance	885,619	3,835,680	--	4,721,299	37,726	612,908	3,870,016	4,582,924	4,288,590
Capital Outlay	98,948	--	--	98,348	--	959	--	959	14,122
EDUCATION									
6100-Department of Education									
State Operations	285,975	3,903	2,912	272,790	160,713	287,384	4,951	292,335	199,731
Local Assistance	62,182,218	91,996	--	62,274,214	7,363,715	76,201,348	83,433	76,284,781	75,928,314
Capital Outlay	5,203	--	--	5,203	--	--	--	--	1,455
Totals, 6100-Department of Education	\$62,453,996	\$95,899	\$2,912	\$62,552,207	\$7,514,428	\$76,488,732	\$88,384	\$76,577,116	\$76,216,731
6120-State Library State Operations	31,951	91	--	32,042	5,181	30,555	195	30,550	39,375
Local Assistance	249,006	552	--	249,558	10,241	25,717	552	26,269	86,686
Totals, 6120-State Library	\$280,957	\$643	--	\$281,600	\$15,422	\$56,272	\$747	\$56,819	\$126,061
6125-Education Audit Appeals Panel State Operations	908	--	--	908	--	1,245	--	1,245	1,247
Totals, 6125-Education Audit Appeals Panel	\$908	--	--	\$908	--	\$1,245	--	\$1,245	\$1,247
6255-Summer School for the Arts State Operations	3,422	--	--	3,422	--	3,474	--	3,474	1,475
Totals, 6255-Summer School for the Arts	\$3,422	--	--	\$3,422	--	\$3,474	--	\$3,474	\$1,475
6300-Teachers Retirement System Contributions Local Assistance	3,938,929	--	--	3,938,929	--	4,257,737	--	4,257,737	4,624,374
Totals, 6300-Teachers Retirement System Contributions	\$3,938,929	--	--	\$3,938,929	--	\$4,257,737	--	\$4,257,737	\$4,624,374
6305-Retirement Costs for Community Colleges Local Assistance	-295,592	--	--	-295,592	--	-314,017	--	-314,017	-349,578
Totals, 6305-Retirement Costs for Community Colleges	-\$295,592	--	--	-\$295,592	--	-\$314,017	--	-\$314,017	-\$349,578
6350-School Facilities Aid Program Local Assistance	1,224,087	362,753	476,980	2,063,820	--	1,081,986	-2,408	56,240	1,136,618
Totals, 6350-School Facilities Aid Program	\$1,224,087	\$362,753	\$476,980	\$2,063,820	--	\$1,081,986	-\$2,408	\$56,240	\$1,136,618
6360-Commission on Teacher Credentialing State Operations	32,490	24,574	--	57,064	--	9,151	28,199	37,350	7,716
Totals, 6360-Commission on Teacher Credentialing	\$32,490	\$24,574	--	\$57,064	--	\$9,151	\$28,199	\$37,350	\$7,716
6396-General Obligation Bonds-K-12 State Operations	2,326,094	--	--	2,326,094	--	2,550,718	--	2,550,718	2,341,935
Totals, 6396-General Obligation Bonds-K-12	\$2,326,094	--	--	\$2,326,094	--	\$2,550,718	--	\$2,550,718	\$2,341,935
K-12 Education	--	--	--	--	--	--	--	--	--

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24				Estimated 2024-25				Estimated 2025-26			
	General Fund	Special Funds	Budget Total	Federal Funds	General Fund	Special Funds	Budget Total	Federal Funds	General Fund	Special Funds	Budget Total	Federal Funds
State Operations	2,660,840	28,568	2,689,408	165,884	2,882,327	33,345	--	2,915,672	206,816	2,678,710	35,289	493
Local Assistance	67,298,848	455,301	67,754,149	7,363,966	81,252,771	81,577	96,240	81,390,588	7,653,723	80,406,866	69,119	1,512,192
Capital Outlay	5,203	--	5,203	5,203	--	--	--	--	--	1,455	--	--
Totals, K-12 Education	\$69,964,891	\$483,869	\$70,928,652	\$7,529,850	\$84,135,098	\$114,922	\$56,240	\$84,306,260	\$7,860,539	\$83,086,851	\$104,418	\$1,512,685
6440-University of California												
State Operations	4,860,297	77,608	4,937,905	5,147,403	4,988,632	88,327	--	5,076,959	5,465,500	4,984,632	92,738	--
Totals, 6440-University of California	\$4,860,297	\$77,608	\$4,937,905	\$5,147,403	\$4,988,632	\$88,327	--	\$5,076,959	\$5,465,500	\$4,984,632	\$92,738	--
6445-Institute for Regenerative Medicine												
State Operations	--	--	26,770	--	--	2,000	31,635	33,635	--	--	5,000	31,635
Local Assistance	--	--	533,868	--	--	--	410,502	410,502	--	--	410,502	410,502
Totals, 6445-Institute for Regenerative Medicine	--	--	\$560,638	\$560,638	--	\$2,000	\$442,137	\$444,137	--	--	\$5,000	\$442,137
6600-College of the Law, San Francisco												
State Operations	27,044	--	27,044	--	26,273	--	26,273	--	38,700	--	--	38,700
Totals, 6600-College of the Law, San Francisco	\$27,044	--	\$27,044	--	\$26,273	--	\$26,273	--	\$38,700	--	--	\$38,700
6610-California State University												
State Operations	5,024,184	2,000	5,026,184	1,666,118	5,104,436	2,000	--	5,106,436	1,728,549	5,101,202	2,000	--
Totals, 6610-California State University	\$5,024,184	\$2,000	\$5,026,184	\$1,666,118	\$5,104,436	\$2,000	--	\$5,106,436	\$1,728,549	\$5,101,202	\$2,000	--
6645-CSU Health Benefits, Retired Annuitants												
State Operations	402,486	--	402,486	--	501,230	--	501,230	--	541,880	--	--	541,880
Totals, 6645-CSU Health Benefits, Retired Annuitants	\$402,486	--	\$402,486	--	\$501,230	--	\$501,230	--	\$541,880	--	--	\$541,880
6870-Board of Governors of Community Colleges												
State Operations	77,594	120	77,714	26,886	123	2,859	29,868	123	28,248	123	2,868	31,239
Local Assistance	7,092,033	7,983	7,100,016	8,581,840	5,520	--	8,587,360	4,411	9,053,249	4,411	--	9,057,660
Capital Outlay	--	--	774,437	--	--	29,292	29,292	--	80,064	--	--	80,064
Totals, 6870-Board of Governors of Community Colleges	\$7,169,627	\$8,103	\$7,772,955	\$8,608,726	\$5,643	\$32,151	\$8,646,520	\$4,534	\$9,081,497	\$4,534	\$82,932	\$9,169,963
6874-General Obligation Bonds-HI Ed-CC												
State Operations	224,054	--	224,054	--	303,265	--	303,265	--	304,635	--	--	304,635
Totals, 6874-General Obligation Bonds-HI Ed-CC	\$224,054	--	\$224,054	--	\$303,265	--	\$303,265	--	\$304,635	--	--	\$304,635
6878-Retirement Costs-HI Ed-CC												
Local Assistance	295,392	--	295,392	--	314,017	--	314,017	--	349,578	--	--	349,578
Totals, 6878-Retirement Costs-HI Ed-CC	\$295,392	--	\$295,392	--	\$314,017	--	\$314,017	--	\$349,578	--	--	\$349,578
6880-Student Aid Commission												
State Operations	24,360	--	24,360	--	22,658	--	22,658	--	24,834	--	--	24,834
Local Assistance	2,851,114	-385	2,850,729	400	3,113,038	400	--	2,777,464	400	2,777,864	--	--
Totals, 6880-Student Aid Commission	\$2,875,474	-\$385	\$2,875,089	\$3,135,296	\$3,135,296	\$400	--	\$3,135,696	\$2,802,298	\$2,802,298	\$400	--
7996-General Obligation Bonds-HI Ed												
State Operations	199,461	--	199,461	82,481	--	119,897	--	119,897	--	161,016	--	--
Totals, 7996-General Obligation Bonds-HI Ed	\$199,461	--	\$199,461	\$82,481	--	\$119,897	--	\$119,897	--	\$161,016	--	--
Higher Education												
State Operations	10,839,480	79,728	10,919,208	6,813,521	11,055,861	92,450	80,895	11,229,206	7,194,049	11,144,028	99,861	75,622
Local Assistance	10,238,539	7,598	10,246,137	12,008,495	5,920	410,502	12,424,917	--	12,190,291	4,811	410,502	12,595,804
Capital Outlay	--	--	774,437	--	--	29,292	29,292	--	80,064	--	--	80,064
Totals, Higher Education	\$21,078,019	\$87,326	\$21,551,469	\$6,813,521	\$23,064,356	\$98,370	\$520,689	\$23,683,415	\$7,194,049	\$23,324,319	\$104,672	\$566,188
TOTALS, EDUCATION	\$91,042,910	\$71,195	\$93,460,121	\$14,343,371	\$107,199,454	\$213,292	\$76,929	\$107,989,675	\$15,054,588	\$106,411,170	\$209,090	\$2,078,873
State Operations	13,500,320	108,296	13,669,347	6,979,415	13,938,188	125,795	80,895	14,144,878	7,400,865	13,822,738	135,160	76,115
Local Assistance	77,537,387	462,899	78,010,848	7,363,956	93,261,266	87,497	466,742	93,815,505	7,653,723	92,586,977	73,930	1,922,684
Capital Outlay	5,203	--	5,203	5,203	--	29,292	29,292	--	1,455	--	--	1,455
TOTALS, LABOR AND WORKFORCE DEVELOPMENT	\$83,742,810	\$470,395	\$84,683,408	\$14,349,574	\$103,401,710	\$252,784	\$107,199,454	\$14,343,371	\$15,054,588	\$141,009,161	\$233,312	\$2,078,873
7100-Employment Development Department												
State Operations	566,474	171,966	738,440	757,992	869,728	297,377	--	1,167,105	1,327,939	846,225	295,405	--
Local Assistance	188,700	--	188,700	4,072,434	50,000	--	--	50,000	7,637,043	50,000	--	--
Totals, 7100-Employment Development Department	\$755,174	\$171,966	\$927,140	\$4,830,426	\$919,728	\$297,377	--	\$1,217,105	\$8,964,982	\$896,225	\$295,405	--
7120-Workforce Development Board												
State Operations	3,808	2,850	6,658	22,511	3,708	256	--	3,964	8,422	612	256	--
Local Assistance	232,235	15,000	247,235	--	117,840	--	--	117,840	--	20,000	--	--
Totals, 7120-Workforce Development Board	\$236,043	\$17,850	\$253,893	\$22,511	\$121,548	\$256	--	\$121,804	\$8,422	\$218,612	\$256	--
TOTALS, GOVERNMENTAL SERVICES	\$84,744,124	\$588,651	\$85,381,435	\$14,372,185	\$103,603,164	\$252,784	\$107,199,454	\$14,343,371	\$15,054,588	\$141,009,161	\$233,312	\$2,078,873

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24				Estimated 2024-25				Estimated 2025-26					
	General Fund	Special Funds	Selected Bond Funds	Budget Total	General Fund	Federal Funds	Special Funds	Selected Bond Funds	Budget Total	General Fund	Federal Funds	Special Funds	Selected Bond Funds	Budget Total
Totals 7120-Workforce Development Board	\$236,043	\$17,850	--	\$253,893	\$22,511	\$121,546	\$256	--	\$121,804	\$6,422	\$20,612	\$256	--	\$20,868
7300-Agricultural Labor Relations Board														
State Operations	1,048	2,115	--	13,163	--	12,689	6,552	--	19,241	--	12,711	8,578	--	21,289
Totals 7300-Agricultural Labor Relations Board	\$11,048	\$2,115	--	\$13,163	--	\$12,689	\$6,552	--	\$19,241	--	\$12,711	\$6,578	--	\$21,289
7320-Public Employment Relations Board														
State Operations	139,850	674,125	--	813,975	36,153	48,811	876,796	--	925,607	42,140	14,993	852,454	--	867,447
Local Assistance	--	1,198	--	1,198	--	1,198	101,152	--	101,152	--	--	--	--	--
Totals 7320-Public Employment Relations Board	\$139,850	\$675,323	--	\$815,173	\$36,153	\$48,811	\$977,948	--	\$1,026,759	\$42,140	\$14,993	\$852,454	--	\$867,447
TOTALS: LABOR AND WORKFORCE DEVELOPMENT	\$1,159,827	\$867,274	--	\$2,027,101	\$4,889,090	\$1,120,545	\$1,282,133	--	\$2,402,678	\$9,015,544	\$962,459	\$1,156,693	--	\$2,119,152
State Operations	738,892	851,076	--	1,589,968	816,656	952,705	1,180,981	--	2,133,686	1,378,501	892,459	1,156,693	--	2,049,152
Local Assistance	420,935	16,198	--	437,133	4,072,434	167,840	101,152	--	268,992	7,637,043	70,000	--	--	70,000
Totals 7500-Department of Technology														
State Operations	30,450	81	--	30,531	--	35,461	75	--	35,536	--	40,585	75	--	40,660
Totals 7500-Department of Technology	\$30,450	\$81	--	\$30,531	--	\$35,461	\$75	--	\$35,536	--	\$40,585	\$75	--	\$40,660
7502-Department of Innovation														
State Operations	324,199	--	--	324,199	1,044,705	1,280,042	--	--	1,280,042	1,224,041	54,921	--	--	54,921
Totals 7502-Department of Innovation	\$324,199	--	--	\$324,199	\$1,044,705	\$1,280,042	--	--	\$1,280,042	\$1,224,041	\$54,921	--	--	\$54,921
7503-State Personnel Board														
State Operations	2,519	--	--	2,519	--	3,152	--	--	3,152	--	2,480	--	--	2,480
Totals 7503-State Personnel Board	\$2,519	--	--	\$2,519	--	\$3,152	--	--	\$3,152	--	\$2,480	--	--	\$2,480
7504-Office of Data and Innovation														
State Operations	17,670	4,889	--	22,559	--	17,619	16,000	--	33,619	--	17,645	--	--	17,645
Totals 7504-Office of Data and Innovation	\$17,670	\$4,889	--	\$22,559	--	\$17,619	\$16,000	--	\$33,619	--	\$17,645	--	--	\$17,645
7600-Department of Tax and Fee Administration														
State Operations	494,836	-71,612	--	423,224	154	411,919	112,624	--	524,543	218	413,786	116,502	--	530,288
Totals 7600-Department of Tax and Fee Administration	\$494,836	-\$71,612	--	\$423,224	\$154	\$411,919	\$112,624	--	\$524,543	\$218	\$413,786	\$116,502	--	\$530,288
7730-Franchise Tax Board														
State Operations	722,089	1,092,089	--	1,814,188	--	1,219,709	27,563	--	1,247,272	--	1,157,894	29,113	--	1,187,007
Capital Outlay	--	--	--	--	--	5,265	--	--	5,265	--	--	--	--	--
Totals 7730-Franchise Tax Board	\$722,089	\$1,092,089	--	\$1,814,188	--	\$1,224,974	\$27,563	--	\$1,252,537	--	\$1,157,894	\$29,113	--	\$1,187,007
7760-Department of General Services														
State Operations	104,570	152,919	1,996	259,485	--	135,430	184,168	--	319,598	--	158,554	187,009	12,180	357,743
Local Assistance	4,650	--	--	4,650	--	--	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	300,000	-300,000	--	--	--	250,000	-250,000	--	--
Totals 7760-Department of General Services	\$109,220	\$152,919	\$1,996	\$264,135	--	\$435,430	-\$115,832	--	\$319,598	--	\$408,554	-\$62,991	\$12,180	\$357,743
7870-California Victim Compensation Board														
State Operations	808	42,167	--	42,975	657	1,473	45,192	--	46,665	1,831	1,428	47,718	--	49,146
Local Assistance	44,551	14,391	--	58,942	32,440	27,768	60,451	--	88,219	34,196	37,500	44,807	--	82,307
Totals 7870-California Victim Compensation Board	\$45,359	\$56,558	--	\$101,917	\$33,097	\$29,241	\$105,643	--	\$134,884	\$36,027	\$38,928	\$92,525	--	\$131,453
7900-Public Employees Retirement System														
State Operations	1,657,000	--	--	1,657,000	--	337,000	--	--	337,000	--	1,452,000	--	--	1,452,000
Totals 7900-Public Employees Retirement System	\$1,657,000	--	--	\$1,657,000	--	\$337,000	--	--	\$337,000	--	\$1,452,000	--	--	\$1,452,000
7910-Office of Administrative Law														
State Operations	3,032	--	--	3,032	--	3,415	--	--	3,415	--	3,420	--	--	3,420
Totals 7910-Office of Administrative Law	\$3,032	--	--	\$3,032	--	\$3,415	--	--	\$3,415	--	\$3,420	--	--	\$3,420
TOTALS: GOVERNMENT OPERATIONS	\$3,406,384	\$1,234,924	\$1,996	\$4,643,304	\$1,077,956	\$3,778,253	\$146,073	--	\$3,924,326	\$1,260,286	\$3,590,213	\$175,224	\$12,180	\$3,777,617
State Operations	3,357,183	1,220,533	1,996	4,579,712	1,045,516	3,445,220	385,622	--	3,830,842	1,226,080	3,302,713	380,417	12,180	3,695,310
Local Assistance	49,201	14,391	--	63,592	32,440	27,768	60,451	--	88,219	34,196	37,500	44,807	--	82,307
Capital Outlay	--	--	--	--	--	305,265	-300,000	--	5,265	--	250,000	-250,000	--	--

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Budget Total	General Fund	Special Funds	Budget Total	General Fund	Special Funds	Budget Total
GENERAL GOVERNMENT									
8120-Peace Officer Standards, Training Comm									
State Operations	24,200	--	24,200	45,929	--	45,929	43,170	--	43,170
Local Assistance	12,993	--	12,993	20,000	--	20,000	20,000	--	20,000
Totals, 8120-Peace Officer Standards, Training Comm	\$37,193	--	\$37,193	\$65,929	--	\$65,929	\$63,170	--	\$63,170
8140-State Public Defender									
State Operations	21,697	--	21,697	24,430	--	24,430	21,416	--	21,416
Local Assistance	1,975	--	1,975	--	--	--	--	--	--
Totals, 8140-State Public Defender	\$23,672	--	\$23,672	\$24,430	--	\$24,430	\$21,416	--	\$21,416
8260-Arts Council									
State Operations	11,525	366	11,891	11,288	870	12,158	10,804	870	11,674
Local Assistance	58,732	80	58,812	400	288	28,448	100	233	20,533
Totals, 8260-Arts Council	\$70,257	\$446	\$70,703	\$39,438	\$1,168	\$40,606	\$31,104	\$1,103	\$32,207
8385-Citizens Compensation Commission									
State Operations	4	--	4	10	--	10	10	--	10
Totals, 8385-Citizens Compensation Commission	\$4	--	\$4	\$10	--	\$10	\$10	--	\$10
8570-Department of Food and Agriculture									
State Operations	287,439	201,884	1,944	234,397	175,794	1,314	411,505	192,703	169,486
Local Assistance	160,719	132,822	3,632	147,279	68,558	--	216,837	--	13,924
Capital Outlay	5,910	--	5,910	--	--	--	242	--	242
Totals, 8570-Department of Food and Agriculture	\$464,068	\$334,706	\$5,576	\$804,350	\$244,352	\$1,314	\$627,342	\$192,703	\$183,652
8620-Fair Political Practices Commission									
State Operations	18,308	--	18,308	18,696	--	18,696	19,290	--	19,290
Totals, 8620-Fair Political Practices Commission	\$18,308	--	\$18,308	\$18,696	--	\$18,696	\$19,290	--	\$19,290
8640-Political Reform Act of 1974									
State Operations	-8	--	-8	--	--	--	3,558	--	3,558
Totals, 8640-Political Reform Act of 1974	-\$8	--	-\$8	--	--	--	\$3,558	--	\$3,558
8660-Public Utilities Commission									
State Operations	83,752	328,496	--	412,248	513,893	--	946,480	2,422,499	--
Local Assistance	--	1,752,575	--	1,752,575	1,468,202	--	1,889,067	--	1,311,572
Totals, 8660-Public Utilities Commission	\$83,752	\$2,081,071	--	\$2,164,823	\$1,982,095	--	\$2,835,547	\$2,422,499	\$1,823,597
8780-Milton Marks Little Hoover Commission									
State Operations	1,287	--	1,287	1,383	--	1,383	1,387	--	1,387
Totals, 8780-Milton Marks Little Hoover Commission	\$1,287	--	\$1,287	\$1,383	--	\$1,383	\$1,387	--	\$1,387
8820-Comm on the Status of Women and Girls									
State Operations	1,471	--	1,471	1,607	--	1,607	1,595	--	1,595
Local Assistance	1,955	--	1,955	--	--	--	--	--	--
Totals, 8820-Comm on the Status of Women and Girls	\$3,426	--	\$3,426	\$1,607	--	\$1,607	\$1,595	--	\$1,595
8825-Comm on Asian & Pac Islndr Amer Affairs									
State Operations	549	--	549	2,248	--	2,248	959	--	959
Totals, 8825-Comm on Asian & Pac Islndr Amer Affairs	\$549	--	\$549	\$2,248	--	\$2,248	\$959	--	\$959
8855-California State Auditor's Office									
State Operations	21,606	114	21,720	28,487	400	28,887	27,738	400	28,138
Totals, 8855-California State Auditor's Office	\$21,606	\$114	\$21,720	\$28,487	\$400	\$28,887	\$27,738	\$400	\$28,138
8860-Department of Finance									
State Operations	43,554	28	43,582	2,140	458	67,097	63,386	--	63,386
Totals, 8860-Department of Finance	\$43,554	\$28	\$43,582	\$2,140	\$458	\$67,097	\$63,386	--	\$63,386
8880-Financial Information System for CA									
State Operations	72,904	--	72,904	125,594	--	125,594	100,359	--	100,359
Totals, 8880-Financial Information System for CA	\$72,904	--	\$72,904	\$125,594	--	\$125,594	\$100,359	--	\$100,359
8885-Commission on State Mandates									
State Operations	3,117	--	3,117	3,562	--	3,562	3,438	--	3,438
Local Assistance	151,789	1,908	153,697	130,256	1,971	132,227	89,450	2,006	91,456
Totals, 8885-Commission on State Mandates	\$154,906	\$1,908	\$156,814	\$133,818	\$1,971	\$135,799	\$92,888	\$2,006	\$94,894
8940-Military Department									
State Operations	110,905	1,720	112,625	139,813	4,442	162,652	166,943	4,508	171,451
Totals, 8940-Military Department	\$110,905	\$1,720	\$112,625	\$139,813	\$4,442	\$162,652	\$166,943	\$4,508	\$171,451

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24				Estimated 2024-25				Estimated 2025-26						
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
Local Assistance															
Capital Outlay															
Totals, 8940-Military Department	\$110,905	\$1,720	--	\$112,625	\$139,813	\$158,270	\$4,442	--	\$162,712	\$138,223	\$167,422	\$4,508	--	\$171,930	\$140,420
8951-Federal Per Diem for Veterans Housing															
State Operations	-79,565	--	--	-79,565	79,565	-75,296	--	--	-75,296	75,296	-81,739	--	--	-81,739	81,739
Totals, 8951-Federal Per Diem for Veterans Housing	-79,565	--	--	-79,565	79,565	-75,296	--	--	-75,296	75,296	-81,739	--	--	-81,739	81,739
8955-Department of Veterans Affairs															
State Operations	537,853	480	521	538,864	3,190	569,347	491	524	570,362	3,440	554,357	492	525	555,374	3,462
Local Assistance	12,700	41,020	--	53,720	--	16,000	2,270	--	18,270	--	11,000	2,270	--	13,270	650
Capital Outlay	2,314	--	--	2,314	--	-1,400	--	--	-1,400	--	38,756	--	--	38,756	--
Totals, 8955-Department of Veterans Affairs	\$552,867	\$41,510	\$521	\$594,898	\$3,190	\$583,947	\$2,761	\$524	\$587,232	\$3,440	\$604,113	\$2,762	\$525	\$607,400	\$3,462
8998-General Obligation Bonds-Gen Gov															
State Operations	2,254	--	--	2,254	--	2,291	--	--	2,291	--	2,327	--	--	2,327	--
Totals, 8998-General Obligation Bonds-Gen Gov	\$2,254	--	--	\$2,254	--	\$2,291	--	--	\$2,291	--	\$2,327	--	--	\$2,327	--
Non-Agency Departments															
State Operations	1,172,852	533,098	2,465	1,708,415	401,818	1,651,867	696,348	1,838	2,350,053	2,833,335	1,108,484	694,287	25,333	1,828,104	366,308
Local Assistance	400,863	1,928,405	3,632	2,332,900	400	762,810	1,541,299	--	2,303,909	100	154,734	1,374,578	145,750	1,675,062	650
Capital Outlay	8,224	--	--	8,224	--	-1,400	--	--	-1,400	--	39,417	--	--	39,417	--
Totals, Non-Agency Departments	\$1,581,939	\$2,461,503	\$6,097	\$4,049,539	\$402,218	\$2,413,077	\$2,237,647	\$1,838	\$4,652,562	\$2,833,435	\$1,302,635	\$2,068,865	\$171,083	\$3,542,583	\$366,958
9100-Tax Relief															
Local Assistance	382,351	6,302	--	388,653	--	422,501	6,500	--	429,001	--	413,001	6,500	--	419,501	--
Totals, 9100-Tax Relief	\$382,351	\$6,302	--	\$388,653	--	\$422,501	\$6,500	--	\$429,001	--	\$413,001	\$6,500	--	\$419,501	--
9210-Local Government Financing															
Local Assistance	160,590	--	--	160,590	--	202,119	--	--	202,119	--	115,390	--	--	115,390	--
Totals, 9210-Local Government Financing	\$160,590	--	--	\$160,590	--	\$202,119	--	--	\$202,119	--	\$115,390	--	--	\$115,390	--
9285-Trial Court Security-Court Construction															
Local Assistance	8,523	--	--	8,523	--	20,533	--	--	20,533	--	20,000	--	--	20,000	--
Totals, 9285-Trial Court Security-Court Construction	\$8,523	--	--	\$8,523	--	\$20,533	--	--	\$20,533	--	\$20,000	--	--	\$20,000	--
9286-Trial Court Security - Judgeships															
Local Assistance	7,420	--	--	7,420	--	7,420	--	--	7,420	--	7,420	--	--	7,420	--
Totals, 9286-Trial Court Security - Judgeships	\$7,420	--	--	\$7,420	--	\$7,420	--	--	\$7,420	--	\$7,420	--	--	\$7,420	--
9300-Payment to Counties for Homicide Trials															
Local Assistance	16	--	--	16	--	1	--	--	1	--	1	--	--	1	--
Totals, 9300-Payment to Counties for Homicide Trials	\$16	--	--	\$16	--	\$1	--	--	\$1	--	\$1	--	--	\$1	--
9350-Shared Revenues															
Local Assistance	337	3,529,444	--	3,529,781	36,143	337	3,562,545	--	3,562,882	36,143	337	3,627,856	--	3,628,193	36,143
Totals, 9350-Shared Revenues	\$337	\$3,529,444	--	\$3,529,781	\$36,143	\$337	\$3,562,545	--	\$3,562,882	\$36,143	\$337	\$3,627,856	--	\$3,628,193	\$36,143
Tax Relief-Local Gov															
Local Assistance	589,237	3,535,746	--	4,094,983	36,143	652,911	3,569,045	--	4,221,956	36,143	586,149	3,634,356	--	4,190,505	36,143
Totals, Tax Relief-Local Gov	\$589,237	\$3,535,746	--	\$4,094,983	\$36,143	\$652,911	\$3,569,045	--	\$4,221,956	\$36,143	\$586,149	\$3,634,356	--	\$4,190,505	\$36,143
9600-Debt Service GO Bonds Commercial Paper															
State Operations	55,802	--	--	55,802	--	76,945	--	--	76,945	--	86,900	--	--	86,900	--
Totals, 9600-Debt Service GO Bonds Commercial Paper	\$55,802	--	--	\$55,802	--	\$76,945	--	--	\$76,945	--	\$86,900	--	--	\$86,900	--
9612-Enhanced Tobacco Asset-Backed Bonds															
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals, 9612-Enhanced Tobacco Asset-Backed Bonds	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
9620-Cash Management and Budgetary Loans															
State Operations	15,610	--	--	15,610	--	31,034	--	--	31,034	--	35,312	--	--	35,312	--
Totals, 9620-Cash Management and Budgetary Loans	\$15,610	--	--	\$15,610	--	\$31,034	--	--	\$31,034	--	\$35,312	--	--	\$35,312	--
9625-Interest Payments to the Federal Gov															
State Operations	60,673	2,674	--	63,347	--	90,400	4,448	--	94,848	--	80,400	3,901	--	84,301	--
Totals, 9625-Interest Payments to the Federal Gov	\$60,673	\$2,674	--	\$63,347	--	\$90,400	\$4,448	--	\$94,848	--	\$80,400	\$3,901	--	\$84,301	--
9650-Health, Dental Benefits for Annuitants															
State Operations	2,309,357	--	--	2,309,357	--	2,796,299	--	--	2,796,299	--	3,030,127	--	--	3,030,127	--
Totals, 9650-Health, Dental Benefits for Annuitants	\$2,309,357	--	--	\$2,309,357	--	\$2,796,299	--	--	\$2,796,299	--	\$3,030,127	--	--	\$3,030,127	--
9670-Equity Claims & Settlements & Judgments															

**SCHEDULE 9 AT 2025-26 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF EXPENDITURES
(Dollars In Thousands)**

	Actual 2023-24			Estimated 2024-25			Estimated 2025-26		
	General Fund	Special Funds	Budget Total	General Fund	Special Funds	Budget Total	General Fund	Special Funds	Budget Total
State Operations			25	19,812		19,812			
Totals, 9670-Equity Claims & Settlements & Judgments		\$25	\$25	\$19,812		\$19,812			
9800-Augmentation for Employee Compensation									
State Operations	6,000		6,000	6,000		6,000	368,171	366,436	734,607
Totals, 9800-Augmentation for Employee Compensation	\$6,000		\$6,000	\$6,000		\$6,000	\$368,171	\$366,436	\$734,607
9802-June to July Payroll Deferral									
State Operations				-1,633,164	-1,112,908	-2,746,072	-30,187	-30,539	-60,726
Totals, 9802-June to July Payroll Deferral				-\$1,633,164	-\$1,112,908	-\$2,746,072	-\$30,187	-\$30,539	-\$60,726
9840-Contingencies-Emergencies Augmentation									
State Operations				22,405	15,000	37,405	40,000	15,000	55,000
Totals, 9840-Contingencies-Emergencies Augmentation				\$22,405	\$15,000	\$37,405	\$40,000	\$15,000	\$55,000
9860-Capital Outlay Planning, Studies									
Capital Outlay	2,000		2,000				2,000		2,000
Totals, 9860-Capital Outlay Planning, Studies	\$2,000		\$2,000				\$2,000		\$2,000
9889-Public School System Stabilization Act									
Local Assistance		8,413,086	8,413,086	1,156,763	-1,156,763		376,399	-376,399	
Totals, 9889-Public School System Stabilization Act		\$8,413,086	\$8,413,086	\$1,156,763	-\$1,156,763		\$376,399	-\$376,399	
9892-Supplemental Pension Payments									
State Operations	290,000	245,293	535,293	835,935	218,987	1,054,922	589,521	221,884	811,405
Totals, 9892-Supplemental Pension Payments	\$290,000	\$245,293	\$535,293	\$835,935	\$218,987	\$1,054,922	\$589,521	\$221,884	\$811,405
9894-Statewide Proposition 98 Reconciliation									
Local Assistance	-628,315		-628,315	-299,314		-299,314	-41,282		-41,282
Totals, 9894-Statewide Proposition 98 Reconciliation	-\$628,315		-\$628,315	-\$299,314		-\$299,314	-\$41,282		-\$41,282
9897-Section 3.60 Rate Adjustments									
State Operations							1,440,913	476,409	1,917,322
Totals, 9897-Section 3.60 Rate Adjustments							\$1,440,913	\$476,409	\$1,917,322
9900-Statewide General Admin Exp (Pro Rate)									
State Operations	-728,467	727,731	-736	-992,469	899,356	3,000	-1,190,998	1,082,404	800
Totals, 9900-Statewide General Admin Exp (Pro Rate)	-\$728,467	\$727,731	-\$736	-\$992,469	\$899,356	\$3,000	-\$1,190,998	\$1,082,404	\$800
9901-Various Departments									
State Operations	125,359	20,449	145,808	327,641	-264,188	63,453	-648,362	-149,075	-797,437
Local Assistance		62,264	62,264	14,070	59,522	73,592	85,000	59,522	144,522
Totals, 9901-Various Departments	\$125,359	\$82,713	\$208,072	\$341,711	-\$204,666	\$137,045	-\$563,362	-\$89,553	-\$652,915
9910-General Fund Credits from Federal Funds									
State Operations	-154,534		-154,534	-149,104		-149,104	-207,964		-207,964
Totals, 9910-General Fund Credits from Federal Funds	-\$154,534		-\$154,534	-\$149,104		-\$149,104	-\$207,964		-\$207,964
Statewide Expenditures									
State Operations	1,979,800	966,172	2,945,972	1,431,734	-239,305	3,000	3,593,934	1,966,420	5,561,154
Local Assistance	-628,315	8,475,350	7,847,035	871,519	-1,097,241	-225,722	420,117	-316,877	103,240
Capital Outlay	2,000		2,000				2,000		2,000
Totals, Statewide Expenditures	\$1,353,485	\$9,441,522	\$10,825,007	\$2,303,253	-\$1,336,546	\$3,000	\$9,669,707	\$1,669,543	\$5,666,394
TOTALS, GENERAL GOVERNMENT	\$3,494,661	\$15,468,771	\$6,097	\$18,969,529	\$514,558	\$4,838	\$9,844,225	\$2,797,396	\$7,372,764
State Operations	\$3,152,652	\$1,259,270	\$2,465	\$4,684,387	\$478,015	\$4,838	\$3,545,982	\$2,761,153	\$4,702,418
Local Assistance	\$331,785	\$13,939,501	\$3,632	\$14,274,918	\$36,543		\$6,300,143	\$36,243	\$1,131,000
Capital Outlay	\$10,224			\$10,224			-\$1,400		\$41,417
GRAND TOTAL	\$207,595,269	\$92,602,079	\$5,081,237	\$305,276,595	\$150,949,485	\$232,050,957	\$95,695,715	\$4,385,814	\$332,132,486
State Operations	\$50,577,435	\$22,543,136	\$606,535	\$73,727,106	\$15,950,210	\$51,431,720	\$22,065,656	\$359,803	\$73,857,179
Local Assistance	\$156,552,466	\$67,574,831	\$3,249,614	\$227,376,911	\$128,321,469	\$179,769,170	\$66,856,736	\$3,912,735	\$250,538,641
Capital Outlay	\$465,368	\$2,484,112	\$1,225,088	\$4,174,568	\$6,677,322	\$850,067	\$6,773,323	\$113,276	\$7,736,666
Unclassified					\$464		\$5,000		\$5,000

Note: Numbers may not add due to rounding

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve	Revenues	Expenditures	Beginning Reserve	Revenues	Expenditures	Beginning Reserve	Revenues	Expenditures	Ending Reserve
	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
GENERAL FUND	50,202,989	193,269,250	207,595,269	35,876,970	222,472,536	232,050,957	26,298,549	225,094,772	228,892,082	22,501,239
SPECIAL FUNDS										
0002-Property Acquisition Law Money Account	13,928	7,576	6,015	15,489	6,100	7,644	13,945	6,100	7,790	12,255
0003-Motor Vehicle Parking Facilities Moneys Account	10,741	9,224	6,442	13,523	9,292	9,123	13,692	9,442	9,043	14,091
0004-Breast Cancer Fund	126	283	404	5	665	652	18	633	638	13
0006-Disability Access Account	33,387	27,316	13,226	47,477	25,573	15,780	57,270	16,581	15,530	58,321
0007-Breast Cancer Research Account; Breast Cancer Fund	-6,047	6,896	-7,751	8,600	7,101	6,195	9,506	6,322	15,196	632
0009-Breast Cancer Control Account; Breast Cancer Fund	4,346	5,931	8,141	2,136	6,900	8,524	512	7,605	8,117	--
0012-Attorney General Antitrust Account	3,632	58,738	12,764	49,606	9,389	17,441	41,554	9,389	18,118	32,825
0014-Hazardous Waste Control Account	57,413	102,726	88,677	71,462	92,139	119,400	44,201	92,231	121,726	14,706
0017-Fingerprint Fees Account	50,375	107,457	102,688	55,144	106,511	97,656	63,999	106,376	106,877	63,498
0018-Site Remediation Account	28,606	1,645	8,962	21,289	35,224	51,053	5,460	37,600	38,354	4,706
0020-California State Law Library Special Account	16	325	152	189	383	264	308	383	308	383
0022-State Emergency Telephone Number Account	34,611	187,709	211,797	10,523	230,994	238,076	3,441	215,994	197,147	22,288
0023-Farmworker Remedial Account	688	367	87	968	373	291	1,050	373	291	1,132
0026-State Motor Vehicle Insurance Account	24,496	53,831	55,792	22,535	72,855	72,896	22,494	72,855	73,050	22,299
0028-Unified Program Account	14,718	12,414	15,847	11,285	13,131	15,608	8,808	13,131	18,587	3,352
0029-Nuclear Planning Assessment Special Account	772	6,122	5,061	1,833	5,490	5,323	2,000	5,490	5,351	2,139
0032-Firearm Safety Account	1,880	992	385	2,487	903	418	2,972	7,303	516	9,759
0033-State Energy Conservation Assistance Account	71,155	22,528	57,082	36,601	1,305	-903	38,809	1,305	-903	41,017
0034-Geothermal Resources Development Account	--	1,529	1,529	--	1,529	1,529	--	1,529	1,529	--
0035-Surface Mining and Reclamation Account	3,830	5,936	5,566	4,200	5,733	5,749	4,184	5,806	6,548	3,442
0041-Aeronautics Account, State Transportation Fund	7,402	9,368	8,427	8,343	7,009	8,834	6,518	6,685	8,848	4,355
0042-State Highway Account, State Transportation Fund	1,374,337	4,389,070	4,947,426	815,981	5,045,684	5,395,827	465,838	4,901,731	5,306,116	61,453
0044-Motor Vehicle Account, State Transportation Fund	445,280	4,746,760	4,880,744	311,296	4,837,690	5,048,200	100,786	5,098,973	5,040,000	159,759

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0046-Public Transportation Account, State Transportation Fund	1,656,278	1,932,226	1,709,321	1,879,183	1,654,947	1,936,663	1,597,467	1,788,845	1,962,639	1,423,673
0052-Local Airport Loan Account	3,079	21,030	555	23,554	1,011	3,308	21,257	1,027	3,223	19,061
0054-New Motor Vehicle Board Account	1,808	1,744	1,912	1,640	1,744	2,310	1,074	1,744	2,364	454
0055-Mass Transit Revolving Account, State Transportation Fund	1,000	--	--	1,000	--	--	1,000	--	--	1,000
0058-Rail Accident Prevention Response Fund	3	--	--	3	--	--	3	--	--	3
0061-Motor Vehicle Fuel Account, Transportation Tax Fund	-255	41,937	41,682	--	47,577	47,577	--	46,251	46,251	--
0062-Highway Users Tax Account, Transportation Tax Fund	--	1,818,291	1,818,291	--	1,884,145	1,884,145	--	1,883,874	1,883,874	--
0064-Motor Vehicle License Fee Account, Transportation Tax Fund	9,512	20,426	20,823	9,115	11,096	20,211	--	27,866	27,866	--
0065-Illegal Drug Lab Cleanup Account	1,156	765	--	1,921	35	--	1,956	35	--	1,991
0066-Sale of Tobacco to Minors Control Account	1,439	494	-1,577	3,510	573	1,002	3,081	883	1,063	2,901
0069-Barbering and Cosmetology Confingent Fund	24,838	6,096	19,008	11,926	47,415	22,643	36,698	22,864	24,905	34,657
0070-Occupational Lead Poisoning Prevention Account	6,122	3,557	3,175	6,504	3,405	4,604	5,305	6,409	5,426	6,288
0071-Yosemite Foundation Account, California Environmental License Plate Fund	1,311	900	527	1,684	900	840	1,744	900	840	1,804
0072-California Collegiate License Plate Fund	13	22	24	11	22	22	11	22	22	11
0074-Medical Waste Management Fund	2,297	3,298	2,933	2,662	3,107	3,433	2,336	3,107	3,525	1,918
0075-Radiation Control Fund	12,207	30,998	31,061	12,144	25,530	33,441	4,233	30,036	34,269	--
0076-Tissue Bank License Fund	3,387	1,098	453	4,032	992	1,693	3,331	977	1,870	2,438
0078-Graphic Design License Plate Account	419	1,264	651	1,032	1,307	1,322	1,017	2,535	1,121	2,431
0080-Childhood Lead Poisoning Prevention Fund	62,488	33,503	40,222	55,769	13,626	49,428	19,967	31,626	49,185	2,408
0082-Export Document Program Fund	147	423	490	80	506	558	28	608	598	38
0083-Veterans Service Office Fund	2,551	934	1,053	2,432	934	1,053	2,313	934	1,053	2,194
0093-Construction Management Education Account (CMEA)	533	215	240	508	203	240	471	203	119	555
0098-Clinical Laboratory Improvement Fund	14,019	13,999	12,614	15,404	13,689	17,487	11,606	13,492	17,622	7,476

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0099-Health Statistics Special Fund	27,069	33,818	26,697	34,190	17,074	34,640	16,624	34,074	37,100	13,598
0100-California Used Oil Recycling Fund	33,936	20,411	23,806	30,541	20,411	24,947	26,005	20,411	25,121	21,295
0102-State Fire Marshal Licensing and Certification Fund	4,262	4,044	6,607	1,699	4,586	4,479	1,806	4,800	6,604	2
0104-San Joaquin River Conservancy Fund	2,897	918	79	3,736	178	235	3,679	178	277	3,580
0106-Department of Pesticide Regulation Fund	13,147	123,925	137,187	-115	161,102	151,924	9,063	167,478	169,636	6,905
0108-Acupuncture Fund	4,166	4,133	3,737	4,562	4,161	3,978	4,745	3,987	4,198	4,534
0111-Department of Agriculture Account, Department of Food and Agriculture Fund	139,079	188,111	231,978	95,212	188,111	211,839	71,484	188,111	208,598	50,997
0115-Air Pollution Control Fund	314,908	618,274	247,900	685,282	-71,461	232,159	381,662	106,391	226,612	261,441
0117-Alcoholic Beverage Control Appeals Fund	6,156	2,222	1,695	6,683	2,229	1,692	7,220	2,235	1,673	7,782
0120-California Mexican American Veterans Memorial Beautification and Enhancement Account	5	--	--	5	--	--	5	--	--	5
0121-Hospital Building Fund	347,883	-94,960	68,348	184,575	16,901	83,354	118,122	66,901	87,342	97,681
0122-Emergency Food Assistance Program Fund	80	527	84	523	667	510	680	667	667	680
0124-California Agricultural Export Promotion Account	161	10	10	161	10	10	161	10	10	161
0125-Assembly Operating Fund	145	--	--	145	--	--	145	--	--	145
0126-State Audit Fund	11,615	557	114	12,058	--	--	12,058	--	--	12,058
0129-Water Device Certification Special Account	1,768	327	233	1,862	363	394	1,831	363	403	1,791
0131-Foster Family Home and Small Family Home Insurance Fund	454	--	454	--	--	--	--	--	--	--
0132-Workers Compensation Managed Care Fund	628	28	--	656	13	78	591	13	78	526
0133-California Beverage Container Recycling Fund	828,402	1,365,228	1,304,549	889,081	1,368,000	1,801,255	455,826	1,404,141	1,430,462	429,505
0139-Driving Under-the-Influence Program Licensing Trust Fund	418	1,571	736	1,253	1,690	1,458	1,485	1,685	1,573	1,597
0140-California Environmental License Plate Fund	24,752	66,939	72,887	18,804	68,010	78,954	7,860	66,727	71,057	3,530
0141-Soil Conservation Fund	5,961	2,203	2,907	5,257	2,546	4,535	3,268	2,546	4,509	1,305
0142-Department of Justice Sexual Habitual Offender Fund	3,905	2,536	2,800	3,641	2,561	3,428	2,774	2,561	3,452	1,883
0143-California Health Data and Planning Fund	49,892	18,561	37,594	30,859	36,395	56,124	11,130	44,836	52,317	3,649
0144-California Water Fund	1,386	--	--	1,386	--	--	1,386	--	--	1,386

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0152-State Board of Chiropractic Examiners Fund	1,880	5,299	3,897	3,282	5,013	6,239	2,056	4,871	6,068	859
0156-California Heritage Fund	58	--	--	58	--	--	58	--	--	58
0158-Travel Seller Fund	1,820	767	1,115	1,472	1,683	1,679	1,476	1,683	1,686	1,473
0159-State Trial Court Improvement and Modernization Fund	37,844	83	-444	38,371	-355	20,959	17,057	-1,419	21,275	-5,637
0160-Operating Funds of the Assembly and Senate	34	137,000	137,000	34	300,000	300,000	34	250,000	250,000	34
0163-CCRC Oversight Fund	1,339	1,966	2,588	717	2,026	1,586	1,157	2,026	1,586	1,597
0166-Certification Account, Consumer Affairs Fund	1,989	1,728	1,234	2,483	1,726	1,749	2,460	1,726	1,821	2,365
0168-Structural Pest Control Research Fund	984	213	--	1,197	180	3	1,374	180	3	1,551
0169-California Debt Limit Allocation Committee Fund	3,502	2,480	2,810	3,172	5,989	3,889	5,272	2,639	4,070	3,841
0170-Corrections Training Fund	215	1	--	216	--	--	216	--	--	216
0171-California Debt and Investment Advisory Commission Fund	6,400	2,882	3,453	5,829	2,975	4,498	4,306	2,935	4,679	2,562
0172-Developmental Disabilities Program Development Fund	1,758	596	921	1,433	860	884	1,409	886	922	1,373
0174-Clandestine Drug Lab Clean-Up Account	11	--	--	11	--	--	11	--	--	11
0175-Dispensing Opticians Fund	1,252	-1,244	--	8	--	--	8	--	--	8
0177-Food Safety Fund	3,185	12,647	11,358	4,474	11,686	13,443	2,717	13,431	13,422	2,726
0178-Driver Training Penalty Assessment Fund	326	--	116	210	--	155	55	--	30	25
0179-Environmental Laboratory Improvement Fund	1,922	4,592	3,034	3,480	4,885	4,623	3,742	5,119	4,615	4,246
0180-Northern California Veterans Cemetery Master Development Fund	143	--	--	143	--	--	143	--	--	143
0181-Registered Nurse Education Fund	4,018	2,443	2,102	4,359	-903	2,210	1,246	2,097	2,218	1,125
0183-Environmental Enhancement and Mitigation Program Fund	22,723	25,970	16,324	32,369	7,693	7,123	32,939	7,693	7,124	33,508
0184-Employment Development Department Benefit Audit Fund	30,662	27,868	18,449	40,081	26,378	25,655	40,804	26,760	25,004	42,560
0185-Employment Development Department Contingent Fund	331,939	210,240	155,479	386,700	198,411	279,018	306,093	201,194	277,698	229,589
0186-Energy Resources Surcharge Fund	15,944	--	--	15,944	--	--	15,944	--	--	15,944
0191-Fair and Exposition Fund	26,174	161	153	26,182	161	2,180	24,163	161	2,106	22,218

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve	Revenues	Expenditures	Beginning Reserve	Revenues	Expenditures	Beginning Reserve	Revenues	Expenditures	Ending Reserve
	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
0193-Waste Discharge Permit Fund	11,539	202,974	195,478	19,035	205,948	203,919	21,064	214,023	201,577	33,510
0194-Emergency Medical Services Training Program Approval Fund	260	256	221	295	229	276	248	241	281	208
0198-California Fire and Arson Training Fund	10,790	7,030	5,247	12,573	7,158	5,221	14,510	7,675	5,415	16,770
0200-Fish and Game Preservation Fund	137,988	121,329	147,164	112,153	117,578	148,515	81,216	117,578	149,782	49,012
0203-Genetic Disease Testing Fund	44,846	149,806	175,312	19,340	173,936	176,292	16,984	172,272	178,618	10,638
0207-Fish and Wildlife Pollution Account	2,093	1,019	334	2,778	279	324	2,733	279	335	2,677
0209-California Hazardous Liquid Pipeline Safety Fund	17,763	9,586	8,116	19,233	7,452	8,102	18,583	8,194	8,291	18,486
0210-Outpatient Setting Fund of the Medical Board of California	677	27	2	702	9	28	683	9	28	664
0211-California Waterfowl Habitat Preservation Account, Fish and Game Preservation Fund	2,146	87	214	2,019	28	2	2,045	28	9	2,064
0212-Marine Invasive Species Control Fund	5,944	4,863	5,737	5,070	5,310	6,793	3,587	5,310	6,888	2,009
0213-Native Species Conservation and Enhancement Account, Fish and Game Preservation Fund	867	178	154	891	134	151	874	134	156	852
0214-Restitution Fund	66,636	62,303	41,431	87,508	64,579	99,821	52,266	64,579	88,952	27,893
0217-Insurance Fund	46,725	343,809	340,545	49,989	347,231	368,475	28,745	344,832	367,382	6,195
0223-Workers Compensation Administration Revolving Fund	401,535	545,733	403,037	544,231	418,465	442,029	520,667	418,465	434,449	504,683
0226-California Tire Recycling Management Fund	65,419	40,737	42,066	64,090	40,857	44,735	60,212	40,857	45,415	55,654
0228-Secretary of States Business Fees Fund	1,778	73,847	74,625	1,000	87,470	89,218	-748	100,942	102,690	-2,496
0230-Cigarette and Tobacco Products Surtax Fund	-1,241	6,159	4,918	--	8,260	8,002	258	8,004	7,834	428
0231-Health Education Account, Cigarette and Tobacco Products Surtax Fund	13,415	51,356	58,652	6,119	52,173	56,166	2,126	50,489	48,852	3,763
0232-Hospital Services Account, Cigarette and Tobacco Products Surtax Fund	12,563	68,229	70,115	10,677	66,772	72,949	4,500	64,233	61,994	6,739
0233-Physician Services Account, Cigarette and Tobacco Products Surtax Fund	3,440	19,490	19,901	3,029	19,077	20,826	1,280	18,351	17,700	1,931
0234-Research Account, Cigarette and Tobacco Products Surtax Fund	7,444	11,323	13,404	5,363	11,585	14,547	2,401	11,111	12,474	1,038

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0235-Public Resources Account, Cigarette and Tobacco Products Surtax Fund	10,556	4,974	4,385	11,145	4,645	14,330	1,460	4,282	5,405	337
0236-Unallocated Account, Cigarette and Tobacco Products Surtax Fund	11,079	44,199	43,380	11,898	42,874	48,550	6,222	41,243	43,204	4,261
0238-Northern California Veterans Cemetery Perpetual Maintenance Fund	1,264	81	70	1,275	81	69	1,287	81	70	1,298
0239-Private Security Services Fund	6,458	18,425	15,986	8,897	18,778	19,940	7,735	20,243	20,658	7,320
0240-Local Agency Deposit Security Fund	566	395	465	496	682	689	489	682	694	477
0241-Local Public Prosecutors and Public Defenders Training Fund	1,044	4	--	1,048	52	--	1,100	4	--	1,104
0242-Court Collection Account	1,210	73,980	74,226	964	70,039	75,890	-4,887	70,039	76,492	-11,340
0243-Narcotic Treatment Program Licensing Trust Fund	5,170	2,344	2,222	5,292	2,208	2,606	4,894	2,210	2,703	4,401
0244-Environmental Water Fund	3,024	--	--	3,024	--	--	3,024	--	--	3,024
0245-Mobilehome Parks and Special Occupancy Parks Revolving Fund	5,903	7,838	10,327	3,414	10,291	10,670	3,035	10,291	11,273	2,053
0247-Drinking Water Operator Certification Special Account	4,091	1,770	2,448	3,413	3,103	3,176	3,340	3,103	3,184	3,259
0256-Sexual Predator Public Information Account	39	2	13	28	186	199	15	186	199	2
0257-Earthquake Emergency Investigations Account, Disaster Assistance Fund	27	--	--	27	--	--	27	--	--	27
0261-Off Highway License Fee Fund	--	1,132	1,132	--	1,128	1,128	--	1,128	1,128	--
0262-Habitat Conservation Fund	93,734	9,748	27,441	76,041	9,904	10,052	75,893	9,722	9,007	76,608
0263-Off-Highway Vehicle Trust Fund	169,097	89,048	109,557	148,588	85,901	137,694	96,795	90,590	113,035	74,350
0264-Osteopathic Medical Board of California Contingent Fund	4,622	3,940	3,512	5,050	3,992	4,464	4,578	3,915	4,633	3,860
0266-Inland Wetlands Conservation Fund, Wildlife Restoration Fund	3,416	68	--	3,484	68	--	3,552	68	--	3,620
0267-Exposition Park Improvement Fund	10,531	14,336	15,603	9,264	14,336	15,049	8,551	14,336	15,235	7,652
0269-Glass Processing Fee Account, California Beverage Container Recycling Fund	20,349	79,797	93,988	6,158	108,507	107,442	7,223	109,826	107,442	9,607
0270-Technical Assistance Fund	8,204	27,354	24,583	10,975	26,667	25,550	12,092	26,667	26,070	12,689
0271-Certification Fund	846	2,586	2,819	613	2,536	2,097	1,052	2,536	2,097	1,491

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0272-Infant Botulism Treatment and Prevention Fund	29,927	14,458	10,431	33,954	-4,190	18,859	10,905	15,105	17,395	8,615
0275-Hazardous and Idle-Deserted Well Abatement Fund	25,075	1,956	26,767	264	1,626	1,033	857	475	1,020	312
0276-Penalty Account, California Beverage Container Recycling Fund	3,026	174	15	3,185	174	11	3,348	174	11	3,511
0277-Bi-metal Processing Fee Account, California Beverage Container Recycling Fund	37,706	3,176	433	40,449	3,176	433	43,192	3,176	433	45,935
0278-PET Processing Fee Account, California Beverage Container Recycling Fund	31,657	102,319	58,177	75,799	113,068	58,370	130,497	114,521	58,370	186,648
0279-Child Health and Safety Fund	665	3,109	2,355	1,419	3,143	4,267	295	3,143	4,042	-604
0280-Physician Assistant Fund	4,228	3,013	3,319	3,922	3,013	3,437	3,498	3,161	3,372	3,287
0281-Recycling Market Development/Revolving Loan Subaccount, Integrated Waste Management Account	20,779	3,039	4,054	19,764	3,084	3,054	19,794	3,084	3,057	19,821
0286-Lake Tahoe Conservancy Account	2,198	1,662	956	2,904	900	1,408	2,396	900	1,437	1,859
0288-The Registry of International Student Exchange Visitor Placement Organizations Fund	180	13	--	193	13	--	206	13	--	219
0289-State HICAP Fund	15,984	5,668	4,565	17,087	-4,332	4,676	8,079	5,668	4,848	8,899
0290-Board of Pilot Commissioners Special Fund	5,873	2,449	3,659	4,663	3,820	3,867	4,616	2,820	3,790	3,646
0293-Motor Carriers Safety Improvement Fund	1,042	1,950	2,046	946	2,071	2,258	759	2,071	2,551	279
0294-Removal and Remedial Action Account	6,124	4,574	1,741	8,957	1,475	3,227	7,205	1,475	3,338	5,342
0295-Board of Podiatric Medicine Fund	381	1,491	1,455	417	1,430	1,764	83	1,430	1,757	-244
0299-Credit Union Fund	5,386	15,867	14,954	6,299	15,732	15,632	6,399	15,541	15,922	6,018
0300-Professional Forester Registration Fund	72	208	221	59	202	248	13	249	261	1
0305-Private Postsecondary Education Administration Fund	17,946	3,811	13,491	8,266	15,399	17,519	6,146	15,260	22,235	-829
0306-Safe Drinking Water Account	2,865	42,746	40,247	5,364	48,632	47,761	6,235	51,958	48,266	9,927
0309-Perinatal Insurance Fund	13,094	--	1,498	11,596	2,008	405	13,199	2,008	427	14,780
0310-Psychology Fund	5,701	7,473	7,769	5,405	9,126	8,591	5,940	9,123	8,845	6,218
0311-Traumatic Brain Injury Fund	157	--	--	157	--	--	157	--	--	157
0312-Emergency Medical Services Personnel Fund	884	3,497	3,855	526	3,556	3,812	270	3,556	3,826	--

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
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(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0314-Diesel Emission Reduction Fund	961	39	--	1,000	4,012	--	5,012	12	--	5,024
0317-Real Estate Fund	28,785	51,488	64,444	15,829	64,758	72,132	8,455	64,758	74,889	-1,676
0318-Collins-Dugan California Conservation Corps Reimbursement Account	42,479	42,271	44,952	39,798	61,040	63,464	37,374	39,629	43,986	33,017
0319-Respiratory Care Fund	2,223	4,055	3,871	2,407	3,990	4,477	1,920	4,022	4,534	1,408
0320-Oil Spill Prevention and Administration Fund	34,736	71,372	67,202	38,906	66,589	66,700	38,795	68,442	68,191	39,046
0321-Oil Spill Response Trust Fund	29,747	15,252	109	44,890	11,220	101	56,009	1,220	105	57,124
0322-Environmental Enhancement Fund	637	7,702	350	7,989	7,938	7,915	8,012	438	278	8,172
0325-Electronic and Appliance Repair Fund	3,334	2,705	3,513	2,526	-1,149	--	1,377	--	--	1,377
0326-Athletic Commission Fund	462	2,118	2,068	512	2,130	2,166	476	2,125	2,143	458
0327-Court Interpreters Fund	1,735	276	359	1,652	242	360	1,534	222	386	1,370
0328-Public School Planning, Design, and Construction Review Revolving Fund	77,658	87,055	73,566	91,147	87,292	82,849	95,590	78,233	84,732	89,091
0329-Vehicle License Collection Account, Local Revenue Fund	--	14,000	14,000	--	14,000	14,000	--	14,000	14,000	--
0330-Local Revenue Fund	--	983	982	1	983	983	1	985	985	1
0331-Sales Tax Account, Local Revenue Fund	--	--	--	--	--	--	--	--	--	--
0332-Vehicle License Fee Account, Local Revenue Fund	--	--	--	--	--	--	--	--	--	--
0333-Sales Tax Growth Account, Local Revenue Fund	--	--	--	--	--	--	--	--	--	--
0335-Registered Environmental Health Specialist Fund	146	531	541	136	538	537	137	538	555	120
0336-Mine Reclamation Account	2,074	5,855	5,069	2,860	4,737	6,007	1,590	4,531	5,936	185
0338-Strong-Motion Instrumentation and Seismic Hazards Mapping Fund	14,486	14,109	15,887	12,708	19,550	14,789	17,469	14,233	14,532	17,170
0342-State School Fund	2,871	29,410	32,281	--	29,410	29,410	--	29,410	29,410	--
0347-School Land Bank Fund	16,537	912	1,992	15,457	32,440	2,232	45,665	440	2,249	43,856
0348-Senate Operating Fund	7	--	--	7	--	--	7	--	--	7
0351-Mental Health Subaccount, Sales Tax Account	--	1,460,499	1,460,499	--	1,470,376	1,470,376	--	1,469,940	1,469,940	--
0352-Social Services Subaccount, Sales Tax Account	--	2,521,843	2,521,843	--	2,521,843	2,521,843	--	2,630,158	2,630,158	--
0353-Health Subaccount, Sales Tax Account	--	119,640	119,640	--	171,027	171,027	--	173,591	173,591	--

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
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(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0354-Caseload Subaccount, Sales Tax Growth Account	--	--	--	--	108,315	108,315	--	105,949	105,949	--
0361-General Growth Subaccount, Sales Tax Growth Account	--	--	--	--	--	--	--	19,510	19,510	--
0365-Historic Property Maintenance Fund	929	519	955	493	752	1,137	108	752	837	23
0367-Indian Gaming Special Distribution Fund	163,667	23,881	35,294	152,254	2,286	40,711	113,829	45,399	40,539	118,689
0371-California Beach and Coastal Enhancement Account, California Environmental License Plate Fund	1,064	1,050	1,493	621	1,050	1,187	484	1,050	1,456	78
0375-Disaster Response-Emergency Operations Account, Special Fund for Economic Uncertainties	23	--	--	23	--	--	23	--	--	23
0376-Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund	1,595	3,286	2,954	1,927	3,389	3,470	1,846	3,610	3,287	2,169
0378-False Claims Act Fund	2,546	140,630	20,651	122,525	3,147	29,727	95,945	3,147	29,866	69,226
0381-Public Interest Research, Development, and Demonstration Fund	12,060	619	948	11,731	32	888	10,875	32	886	10,021
0382-Renewable Resource Trust Fund	46,436	1,860	1,396	46,900	20,110	1,419	65,591	110	1,397	64,304
0384-The Salmon and Steelhead Trout Restoration Account	97	--	--	97	--	--	97	--	--	97
0386-Solid Waste Disposal Site Cleanup Trust Fund	6,775	5,117	8,523	3,369	9,117	6,007	6,479	5,117	6,052	5,544
0387-Integrated Waste Management Account, Integrated Waste Management Fund	37,295	51,776	48,299	40,772	56,753	64,471	33,054	56,753	64,744	25,063
0392-State Parks and Recreation Fund	107,557	262,593	308,849	61,301	261,964	282,035	41,230	271,677	291,342	21,565
0396-Self-Insurance Plans Fund	1,865	5,185	4,546	2,504	5,265	5,046	2,723	5,265	5,065	2,923
0399-Structural Pest Control Education and Enforcement Fund	1,714	507	331	1,890	478	330	2,038	478	338	2,178
0400-Real Estate Appraisers Regulation Fund	5,416	5,279	5,472	5,223	4,094	6,991	2,326	3,970	7,055	-759
0407-Teacher Credentials Fund	14,801	37,931	25,735	26,997	33,570	29,194	31,373	29,570	32,808	28,135
0408-Test Development and Administration Account, Teacher Credentials Fund	1,812	105	--	1,917	--	--	1,917	--	--	1,917

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0410-Transcript Reimbursement Fund	407	14	117	304	4	--	308	4	--	312
0421-Vehicle Inspection and Repair Fund	137,169	159,763	155,521	141,411	173,857	168,116	147,152	129,857	169,799	107,210
0425-Victim - Witness Assistance Fund	35	2	--	37	2	--	39	2	--	41
0429-Local Jurisdiction Energy Assistance Account	465	16	--	481	1	--	482	1	--	483
0434-Air Toxics Inventory and Assessment Account	6,596	1,655	765	7,486	1,449	741	8,194	1,449	745	8,898
0436-Underground Storage Tank Tester Account	19	10	18	11	21	21	11	21	23	9
0437-State Assistance For Fire Equipment Account	3,205	100	100	3,205	100	100	3,205	100	100	3,205
0439-Underground Storage Tank Cleanup Fund	878,818	263,247	606,759	535,306	122,492	406,124	251,674	479,024	305,779	424,919
0447-Wildlife Restoration Fund	6,361	1,162	516	7,007	1,162	521	7,648	1,162	373	8,437
0448-Occupancy Compliance Monitoring Account, Tax Credit Allocation Fee Account	34,608	7,090	6,255	35,443	71,377	8,621	98,199	9,657	9,166	98,690
0449-Winter/Recreation Fund	1,486	615	828	1,273	736	786	1,223	736	830	1,129
0452-Elevator Safety Account	35,980	39,135	30,787	44,328	35,631	45,889	34,070	35,631	46,752	22,949
0453-Pressure Vessel Account	-147	4,794	4,120	527	5,623	5,238	912	5,623	6,336	199
0457-Tax Credit Allocation Fee Account	53,118	-5,241	4,829	43,048	76,076	7,031	112,093	16,076	7,713	120,456
0458-Site Operation and Maintenance Account, Hazardous Substance Account	22,594	1,162	117	23,639	571	397	23,813	571	407	23,977
0460-Dealers Record of Sale Special Account	29,530	37,230	47,799	18,961	27,040	39,570	6,431	33,530	36,740	3,221
0461-Public Utilities Commission Transportation Reimbursement Account	25,170	47,121	28,803	43,488	30,347	34,386	39,449	24,397	34,568	29,278
0462-Public Utilities Commission Utilities Reimbursement Account	317,713	251,245	227,157	341,801	202,981	305,635	239,147	188,261	303,728	123,680
0464-California High-Cost Fund-A Administrative Committee Fund	25,463	47,883	32,708	40,638	50,468	49,545	41,561	50,468	49,562	42,467
0465-Energy Resources Programs Account	116,082	71,702	94,624	93,160	77,333	98,385	72,108	82,967	95,195	59,880
0467-State Notes Expense Account	250	--	--	250	--	--	250	--	--	250
0470-California High-Cost Fund-B Administrative Committee Fund	9,206	86,245	7,355	88,096	476	22,517	66,055	476	22,535	43,996

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0471-Universal Lifeline Telephone Service Trust Administrative Committee Fund	442,491	405,795	298,772	549,514	280,159	453,489	376,184	280,159	443,759	212,584
0475-Underground Storage Tank Fund	--	--	--	--	--	--	--	--	--	--
0478-Vectorborne Disease Account	71	305	205	171	201	199	173	201	234	140
0479-Energy Technologies Research, Development and Demonstration Account	47	2	--	49	3,001	--	3,050	1	--	3,051
0481-Garment Manufacturers Special Account	-1,379	2,991	--	1,612	295	500	1,407	295	500	1,202
0483-Deaf and Disabled Telecommunications Program Administrative Committee Fund	85,164	47,634	59,619	73,179	63,110	72,247	64,042	63,110	72,349	54,803
0485-Armory Discretionary Improvement Account	714	9	11	712	25	139	598	25	143	480
0487-Financial Responsibility Penalty Account	652	143	--	795	143	--	938	143	--	1,081
0492-State Athletic Commission Neurological Examination Account	353	61	57	357	4	58	303	4	59	248
0493-California Teleconnect Fund Administrative Committee Fund	100,705	63,946	44,718	119,933	110,236	108,564	121,605	110,236	108,591	123,250
0494-Other - Unallocated Special Funds	-499,820	--	20,449	-520,269	--	-1,362,095	841,826	--	668,232	173,594
0496-Developmental Disabilities Services Account	157	6	--	163	150	150	163	150	150	163
0497-Local Government Geothermal Resources Revolving Subaccount, Geothermal Resources Development Account	7,119	1,083	562	7,640	1,158	1,701	7,097	1,158	1,692	6,563
0557-Toxic Substances Control Account	160,368	219,950	203,980	176,338	111,868	273,266	14,940	109,492	127,797	-3,365
0558-Farm and Ranch Solid Waste Cleanup and Abatement Account	1,616	1,006	1,341	1,281	1,006	1,247	1,040	1,006	1,256	790
0566-Department of Justice Child Abuse Fund	1,027	504	575	956	504	569	891	504	577	818
0567-Gambling Control Fund	12,623	18,716	24,395	6,944	68,623	27,317	48,250	23,623	26,356	45,517
0569-Gambling Control Fines and Penalties Account	7,746	541	2,005	6,282	8,657	544	14,395	332	673	14,054
0577-Abandoned Watercraft Abatement Fund	2,945	2,750	2,750	2,945	2,750	2,750	2,945	2,750	2,750	2,945
0582-High Polluter Repair or Removal Account	55,982	13,260	24,306	44,936	70,185	52,208	62,913	41,185	52,357	51,741

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
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(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0585-Counties Children and Families Account, California Children and Families Trust Fund	45,627	246,833	237,261	55,199	266,735	269,752	52,182	237,876	269,752	20,306
0587-Family Law Trust Fund	13,240	2,902	1,530	14,612	2,901	1,976	15,537	2,821	2,106	16,252
0593-Coastal Access Account, State Coastal Conservancy Fund	3,238	736	1,381	2,593	736	778	2,551	736	996	2,291
0623-California Children and Families First Trust Fund	89,975	6,834	8,202	88,607	-22,006	13,357	53,244	188	13,100	40,332
0631-Mass Media Communications Account, California Children and Families Trust Fund	28,095	19,668	26,528	21,235	20,865	21,091	21,009	18,700	21,091	18,618
0634-Education Account, California Children and Families Trust Fund	60,878	19,015	25,190	54,703	18,498	18,687	54,514	16,695	18,687	52,522
0636-Child Care Account, California Children and Families Trust Fund	10,774	9,901	10,342	10,333	10,992	11,105	10,220	9,910	11,105	9,025
0637-Research and Development Account, California Children and Families Trust Fund	38,234	10,938	15,187	33,985	11,206	11,319	33,872	10,124	11,319	32,677
0638-Administration Account, California Children and Families Trust Fund	5,882	3,304	2,502	6,684	3,524	4,680	5,528	3,164	4,525	4,167
0639-Unallocated Account, California Children and Families Trust Fund	27,439	7,337	2,908	31,868	6,771	6,847	31,792	6,049	6,847	30,994
0642-Domestic Violence Training and Education Fund	1,767	522	465	1,824	-915	726	183	685	708	160
0643-Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund	1	--	--	1	--	--	1	--	--	1
0648-Mobilehome-Manufactured Home Revolving Fund	11,056	25,476	26,549	9,983	25,390	26,602	8,771	25,390	27,285	6,876
0704-Accountancy Fund, Professions and Vocations Fund	11,005	28,981	18,839	21,147	21,127	20,910	21,364	21,748	21,572	21,540
0706-California Architects Board Fund	3,003	5,679	4,808	3,874	4,007	5,450	2,431	5,602	5,355	2,678
0717-Cemetery and Funeral Fund	2,648	6,628	7,558	1,718	6,649	7,262	1,105	6,556	7,466	195
0735-Contractors License Fund	26,654	99,148	84,063	41,739	95,024	88,035	48,728	96,146	90,310	54,564
0741-State Dentistry Fund	18,041	19,786	18,603	19,224	23,883	21,743	21,364	19,082	22,040	18,406
0752-Home Furnishings and Thermal Insulation Fund	6,613	5,543	5,352	6,804	-4,226	--	2,578	--	--	2,578
0755-Licensed Midwifery Fund	223	87	79	231	85	127	189	81	128	142

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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
0757-California Board of Architectural Examiners - Landscape Architects Fund	648	1,042	1,036	654	1,477	1,347	784	1,363	1,348	799
0758-Contingent Fund of the Medical Board of California	12,534	73,691	73,651	12,574	105,693	87,755	30,512	88,816	88,494	30,834
0759-Physical Therapy Fund	5,456	7,217	7,084	5,589	7,176	7,676	5,089	7,375	7,886	4,578
0761-Board of Registered Nursing Fund, Professions and Vocations Fund	77,484	12,125	62,535	27,074	106,768	58,968	74,874	78,767	67,618	86,023
0763-Optometry Fund, Professions and Vocations Fund	1,765	4,050	2,884	2,931	3,207	4,350	1,788	3,279	4,303	764
0767-Pharmacy Board Contingent Fund, Professions and Vocations Fund	17,257	36,234	34,353	19,138	37,011	37,831	18,318	36,079	38,764	15,633
0769-Private Investigator Fund	434	-432	--	2	--	--	2	--	--	2
0770-Professional Engineer's, Land Surveyor's, and Geologist's Fund	2,750	12,783	12,266	3,267	11,627	14,230	664	12,410	14,826	-1,752
0771-Court Reporters Fund	1,298	1,426	1,291	1,433	1,366	1,385	1,414	1,347	1,400	1,361
0773-Behavioral Science Examiners Fund, Professions and Vocations Fund	18,730	11,064	13,554	16,240	21,825	15,232	22,833	22,006	15,789	29,050
0775-Structural Pest Control Fund	3,220	5,544	6,173	2,591	5,457	7,408	640	5,457	7,200	-1,103
0777-Veterinary Medical Board Contingent Fund	8,260	8,516	6,892	9,884	8,285	9,221	8,948	8,402	9,823	7,527
0779-Vocational Nursing and Psychiatric Technicians Fund	7,822	25,420	17,741	15,501	25,078	19,230	21,349	25,073	20,121	26,301
0847-Asset Forfeiture Fund	--	--	--	--	--	740	-740	--	2,500	-3,240
0932-Trial Court Trust Fund	286,396	1,227,301	1,147,739	365,958	1,233,041	1,454,411	144,588	1,251,736	1,322,361	73,963
0933-Managed Care Fund	57,358	149,614	132,239	74,733	165,535	185,100	55,168	154,547	199,486	10,229
0940-Bosco-Keene Renewable Resources Investment Fund	-88	1,253	974	191	1,146	1,284	53	1,146	1,264	-65
1003-Cleanup Loans and Environmental Assistance to Neighborhoods Account	3,042	--	--	3,042	-40	1,000	2,002	-40	1,000	962
1006-Rural CUPA Reimbursement Account	1,149	--	780	369	--	--	369	--	--	369
1008-Firearms Safety and Enforcement Special Fund	10,089	10,902	10,473	10,518	14,735	12,267	12,986	13,891	12,378	14,499
1011-Budget Stabilization Account	21,708,422	1,194,000	--	22,902,422	-4,857,000	--	18,045,422	-7,100,000	--	10,945,422
1017-Umbilical Cord Blood Collection Program Fund	11,008	3,116	2,500	11,624	3,398	2,500	12,522	3,398	2,500	13,420
1018-Lake Tahoe Science and Lake Improvement Account, General Fund	5,317	2,200	1,153	6,364	2,005	2,082	6,287	2,005	1,731	6,561

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
1019-Safety Net Reserve Fund	900,000	--	--	900,000	-900,000	--	--	--	--	--
1027-Full-Day Kindergarten Facilities Account	367,854	8	363,400	4,462	--	-1,057	5,519	--	--	5,519
1029-The Public School System Stabilization Account	8,413,086	--	8,413,086	--	--	-1,156,763	1,156,763	--	-376,399	1,533,162
1030-Consumer Privacy Fund	--	1,599	--	1,599	--	--	1,599	--	750	849
1031-California Institute for Regenerative Medicine Licensing Revenues and Royalties Fund	16,114	677	--	16,791	668	2,000	15,459	--	5,000	10,459
2503-SR-710 Rehabilitation Account	500	343	--	843	1,360	1,200	1,003	197	--	1,200
2504-Advance Mitigation Account, State Transportation Fund	125,843	4,997	3,943	126,897	4,400	5,000	126,297	4,400	8,300	122,397
3001-Public Beach Restoration Fund	7,109	--	--	7,109	--	--	7,109	--	--	7,109
3002-Electrician Certification Fund	15,915	3,322	1,032	18,205	2,350	3,279	17,276	2,350	3,231	16,395
3004-Garment Industry Regulations Fund	1,888	1,708	1,684	1,912	2,235	2,983	1,164	2,235	3,383	16
3007-Traffic Congestion Relief Fund	32,161	-1,937	214	30,010	-5,325	488	24,197	-4,564	489	19,144
3010-Pierces Disease Management Account	6,867	3,831	5,551	5,147	3,831	5,498	3,480	3,831	5,567	1,744
3013-California Central Coast State Veterans Cemetery at Fort Ord Operations Fund	309	90	70	329	90	68	351	90	69	372
3015-Gas Consumption Surcharge Fund	241,153	901,215	1,039,422	102,946	1,003,796	563,159	543,583	1,003,796	563,099	984,280
3016-Missing Persons DNA Data Base Fund	5,235	3,646	3,297	5,584	3,505	4,485	4,604	3,505	4,606	3,503
3017-Occupational Therapy Fund	1,489	3,173	3,157	1,505	3,192	3,576	1,121	3,233	3,528	826
3018-Drug and Device Safety Fund	3,105	6,923	7,215	2,813	7,064	7,587	2,290	7,179	8,302	1,167
3019-Substance Abuse Treatment Trust Fund	277	--	--	277	--	--	277	--	--	277
3020-Tobacco Settlement Fund	1,215	--	--	1,215	--	--	1,215	--	--	1,215
3022-Apprenticeship Training Contribution Fund	64,578	28,652	12,370	80,860	19,900	16,210	84,550	19,900	16,640	87,810
3024-Rigid Container Account	329	212	186	355	212	189	378	212	190	400
3025-Abandoned Mine Reclamation and Minerals Fund Subaccount, Mine Reclamation Account	5,695	1,399	580	6,514	1,071	1,247	6,338	1,071	1,519	5,890
3027-Trauma Care Fund	6	--	--	6	--	--	6	--	--	6

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
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Fund	Beginning Reserve	Revenues	Expenditures	Beginning Reserve	Revenues	Expenditures	Beginning Reserve	Revenues	Expenditures	Ending Reserve
	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26	2025-26
3030-Workers Occupational Safety and Health Education Fund	3,343	1,372	865	3,850	1,030	1,166	3,714	1,030	1,195	3,549
3034-Antiterrorism Fund	1,548	885	1,514	919	885	1,336	468	885	1,339	14
3036-Alcohol Beverage Control Fund	10,564	98,063	90,152	18,475	104,588	107,338	15,725	108,207	106,179	17,753
3037-State Court Facilities Construction Fund	200,319	258,585	315,678	143,226	251,542	327,104	67,664	251,764	275,646	43,782
3039-Dentally Underserved Account, State Dentistry Fund	794	32	7	819	11	133	697	11	135	573
3042-Victims of Corporate Fraud Compensation Fund	3,006	2,099	1,236	3,869	2,000	1,603	4,266	2,000	1,623	4,643
3046-Oil, Gas, and Geothermal Administrative Fund	52,200	135,064	139,848	47,416	173,652	168,154	52,914	160,187	171,203	41,898
3053-Public Rights Law Enforcement Special Fund	6,278	76,435	12,944	69,769	12,286	18,046	64,009	11,414	18,551	56,872
3054-Health Care Benefits Fund	1,153	2,200	2,200	1,153	2,200	2,200	1,153	2,200	2,200	1,153
3056-Safe Drinking Water and Toxic Enforcement Fund	7,700	4,211	2,851	9,060	3,062	2,860	9,262	3,062	2,861	9,463
3057-Dam Safety Fund	9,183	24,684	28,983	4,884	26,361	29,249	1,996	27,885	28,837	1,044
3058-Water Rights Fund	5,890	33,916	35,720	4,086	39,884	38,519	5,451	46,520	43,585	8,386
3060-Appellate Court Trust Fund	29,607	6,357	5,510	30,454	6,543	11,315	25,682	6,042	12,006	19,718
3062-Energy Facility License and Compliance Fund	11,675	7,928	8,647	10,956	4,036	9,740	5,252	4,036	7,190	2,098
3063-State Responsibility Area Fire Prevention Fund	1,665	--	--	1,665	--	--	1,665	--	--	1,665
3064-Mental Health Practitioner Education Fund	2,198	992	702	2,488	-275	765	1,448	725	765	1,408
3065-Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	206,982	74,350	89,569	191,763	57,777	95,866	153,674	55,882	99,195	110,361
3066-Court Facilities Trust Fund	35,756	102,840	102,088	36,508	100,901	104,030	33,379	99,853	104,030	29,202
3067-Cigarette and Tobacco Products Compliance Fund	10,592	10,512	9,028	12,076	10,618	14,662	8,032	10,618	17,982	668
3068-Vocational Nurse Education Fund	1,169	287	151	1,305	-784	235	286	216	235	267
3069-Naturopathic Doctors Fund	895	622	689	828	547	794	581	601	733	449
3070-Non-toxic Dry Cleaning Incentive Trust Fund	442	--	8	434	--	6	428	--	3	425
3071-Car Wash Worker Restitution Fund	2,070	240	--	2,310	215	421	2,104	215	421	1,898
3072-Car Wash Worker Fund	4,293	434	119	4,608	320	868	4,060	320	872	3,508
3074-Medical Marijuana Program Fund	12	--	--	12	--	--	12	--	--	12

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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3075-Unlawful Sales Reduction Fund	85	--	--	85	--	--	85	--	--	85
3078-Labor and Workforce Development Fund	664,195	167,129	34,281	797,043	1,450	189,014	609,479	126,450	75,120	660,809
3079-Childrens Medical Services Rebate Fund	44,156	2,417	651	45,922	5,435	3,299	48,058	4,192	2,056	50,194
3080-AIDS Drug Assistance Program Rebate Fund	1,042,310	-63,882	267,767	710,661	-175,419	291,259	243,983	314,674	369,175	189,482
3081-Cannery Inspection Fund	2,506	4,080	4,334	2,252	3,147	4,640	759	4,347	4,503	603
3082-School Facilities Emergency Repair Account	873	--	873	--	--	--	--	--	--	--
3083-Welcome Center Fund	270	67	--	337	60	119	278	60	117	221
3084-State Certified Unified Program Agency Account	2,266	2,520	2,215	2,571	2,433	2,396	2,608	2,283	2,464	2,427
3085-Behavioral Health Services Fund	163,619	2,531,789	2,602,399	93,009	3,129,894	2,893,011	329,892	3,484,203	2,819,706	994,389
3086-DNA Identification Fund	6,720	38,956	39,387	6,289	37,520	37,656	6,153	36,070	37,697	4,526
3087-Unfair Competition Law Fund	12,608	379,008	34,419	357,197	-10,334	50,569	296,294	119,666	54,134	361,826
3088-Registry of Charities and Fundraisers Fund	8,030	18,115	8,760	17,385	12,141	10,859	18,667	12,141	11,197	19,611
3089-Public Utilities Commission Public Advocate's Office Account	21,622	53,941	53,024	22,539	53,833	56,691	19,681	54,941	58,245	16,377
3091-Certified Access Specialist Fund	2,106	289	267	2,128	312	435	2,005	312	433	1,884
3095-Film Promotion and Marketing Fund	21	2	3	20	1	10	11	1	10	2
3096-Nondesignated Public Hospital Supplemental Fund	5,764	217	-393	6,374	761	--	7,135	771	6,131	1,775
3097-Private Hospital Supplemental Fund	71,705	165,362	193,530	43,537	109,935	70,723	82,749	80,548	109,732	53,565
3098-State Department of Public Health Licensing and Certification Program Fund	162,152	322,982	312,991	172,143	198,937	331,077	40,003	557,648	334,643	263,008
3099-Mental Health Facility Licensing Fund	3,121	706	120	3,707	--	393	3,314	--	411	2,903
3101-Analytical Laboratory Account, Department of Food and Agriculture Fund	7,309	510	498	7,321	510	490	7,341	510	480	7,371
3103-Hatchery and Inland Fisheries Fund	11,007	24,606	26,455	9,158	27,893	30,984	6,067	27,893	31,937	2,023
3107-Transportation Debt Service Fund	--	1,371,503	1,371,503	--	1,385,023	1,385,023	--	1,431,750	1,431,750	--
3108-Professional Fiduciary Fund	256	842	797	301	1,125	1,185	241	1,129	1,214	156

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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3109-Natural Gas Subaccount, Public Interest Research, Development, and Demonstration Fund	71,150	28,890	31,808	68,232	24,250	24,000	68,482	24,250	24,146	68,586
3110-Gambling Addiction Program Fund	2,965	348	150	3,163	-2,432	353	378	296	360	314
3112-Equality in Prevention and Services for Domestic Abuse Fund	379	--	--	379	--	--	379	--	--	379
3113-Residential and Outpatient Program Licensing Fund	39	10,078	5,682	4,435	11,138	10,395	5,178	13,956	12,011	7,123
3114-Birth Defects Monitoring Program Fund	4,534	4,570	2,674	6,430	-568	3,222	2,640	4,394	2,938	4,096
3117-Alternative and Renewable Fuel and Vehicle Technology Fund	281,201	111,200	324,142	68,259	136,200	112,746	91,713	111,200	112,988	89,925
3119-Air Quality Improvement Fund	37,966	35,474	32,648	40,792	42,600	39,181	44,211	42,600	39,332	47,479
3120-State Fire Marshal Fireworks Enforcement and Disposal Fund	234	--	--	234	--	--	234	--	--	234
3121-Occupational Safety and Health Fund	135,093	183,353	117,940	200,506	146,496	147,319	199,683	146,496	151,221	194,958
3122-Enhanced Fleet Modernization Subaccount, High Polluter Repair or Removal Account	51,449	5,196	15,085	41,560	37,873	33,515	45,918	34,473	33,528	46,863
3123-Coastal Act Services Fund	4,071	1,764	1,955	3,880	1,764	1,989	3,655	1,764	2,012	3,407
3131-California Bingo Fund	708	-1,124	-416	--	--	--	--	--	--	--
3132-Charity Bingo Mitigation Fund	--	-1,904	-1,904	--	--	--	--	--	--	--
3133-Managed Care Administrative Fines and Penalties Fund	2,294	43,223	--	45,517	-19,217	--	26,300	-19,850	--	6,450
3134-School District Account, Underground Storage Tank Cleanup Fund	6,307	224	1,789	4,742	296	--	5,038	296	--	5,334
3136-Foreclosure Consultant Regulation Fund	18	1	--	19	1	--	20	1	--	21
3137-Emergency Medical Technician Certification Fund	1,691	1,898	1,542	2,047	1,698	1,814	1,931	1,782	2,087	1,626
3139-Specialized License Plate Fund	432	430	584	278	428	581	125	428	476	77
3140-State Dental Hygiene Fund	2,649	3,578	2,393	3,834	3,246	3,182	3,898	3,278	3,223	3,953
3141-California Advanced Services Fund	214,742	106,038	32,123	288,657	148,309	199,107	237,859	148,309	149,698	236,470
3144-Building Standards Administration Special Revolving Fund	8,645	5,476	4,078	10,043	5,514	5,138	10,419	3,600	7,123	6,896

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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3145-Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund	4,878	30,332	30,000	5,210	15,320	15,000	5,530	320	--	5,850
3147-State Water Pollution Control Revolving Fund Small Community Grant Fund	33,613	12,128	16,086	29,655	13,028	8,000	34,683	13,028	8,000	39,711
3149-Local Safety and Protection Account, Transportation Tax Fund	711	--	--	711	--	--	711	--	--	711
3150-State Public Works Enforcement Fund	28,335	18,811	15,138	32,008	15,320	28,213	19,115	15,320	27,714	6,721
3151-Internal Health Information Integrity Quality Improvement Account	1	--	--	1	--	--	1	--	--	1
3152-Labor Enforcement and Compliance Fund	126,233	168,530	91,956	202,807	126,151	141,515	187,443	126,151	139,489	174,105
3153-Horse Racing Fund	3,463	19,845	20,947	2,361	20,792	20,792	2,361	20,914	20,914	2,361
3155-Lead-Related Construction Fund	711	1,194	803	1,102	1,500	1,409	1,193	5,100	6,371	-78
3156-Children's Health and Human Services Special Fund	155,197	60,757	75,853	140,101	6,667	144,464	2,304	6,667	--	8,971
3158-Hospital Quality Assurance Revenue Fund	1,159,595	4,007,679	4,958,040	209,234	5,414,993	5,138,020	486,207	5,636,280	5,241,713	880,774
3160-Wastewater Operator Certification Fund	1,040	685	1,117	608	901	1,366	143	1,368	1,353	158
3164-Renewable Energy Resources Development Fee Trust Fund	168	7	--	175	--	--	175	--	--	175
3165-Enterprise Zone Fund	234	9	--	243	5	--	248	5	--	253
3167-Skilled Nursing Facility Quality and Accountability Fund	2,199	85	13	2,271	117	501	1,887	117	--	2,004
3168-Emergency Medical Air Transportation and Children's Coverage Fund	949	495	1,222	222	10	--	232	10	--	242
3170-Heritage Enrichment Resource Fund	983	209	34	1,158	209	45	1,322	209	48	1,483
3171-Local Revenue Fund 2011	--	-40,145	-40,146	1	-42,757	-42,756	--	-43,409	-44,060	651
3172-Public Hospital Investment, Improvement, and Incentive Fund	618	--	--	618	--	--	618	--	--	618
3195-Carpet Stewardship Account, Integrated Waste Management Fund	849	1,069	768	1,150	1,069	759	1,460	1,069	768	1,761
3196-Carpet Stewardship Penalty Subaccount, Integrated Waste Management Fund	1,175	--	--	1,175	--	--	1,175	--	--	1,175

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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3200-CalWORKs Maintenance of Effort Subaccount, Sales Tax Account	--	752,888	752,888	--	752,888	752,888	--	752,888	752,888	--
3201-Low Income Health Program MCE Out-of- Network Emergency Care Services Fund	826	24	--	850	40	--	890	40	--	930
3202-Architectural Paint Stewardship Account, Integrated Waste Management Fund	552	590	520	622	590	770	442	590	1,209	-177
3205-Appliance Efficiency Enforcement Subaccount, Energy Resources Programs Account	-339	3,660	1,848	1,473	3,004	2,996	1,481	3,004	3,032	1,453
3209-Health Plan Improvement Trust Fund	4,245	2,570	2,194	4,621	2,480	2,817	4,284	2,516	3,350	3,450
3210-Davis-Dolwig Account, California Water Resources Development Bond Fund	14,120	10,000	22,735	1,385	10,000	10,000	1,385	10,000	10,000	1,385
3211-Electric Program Investment Charge Fund	112,084	127,483	99,367	140,200	148,000	201,362	86,838	148,000	148,464	86,374
3212-Timber Regulation and Forest Restoration Fund	156,844	54,982	49,895	161,931	46,000	174,897	33,034	46,000	56,385	22,649
3213-Long-Term Care Quality Assurance Fund	108,194	618,635	562,845	163,984	661,529	604,900	220,613	702,653	580,586	342,680
3216-Protective Services Subaccount, Support Services Account	--	3,060,429	3,060,429	--	3,064,322	3,064,322	--	3,153,215	3,153,215	--
3217-Behavioral Health Subaccount, Support Services Account	--	2,221,667	2,221,667	--	2,224,500	2,224,500	--	2,323,270	2,323,270	--
3218-Support Services Growth Subaccount, Sales and Use Tax Growth Account	--	--	--	--	--	--	--	--	--	--
3221-Trial Court Security Subaccount, Law Enforcement Services Account	--	645,998	645,998	--	646,820	646,820	--	657,457	657,457	--
3222-Enhancing Law Enforcement Activities Subaccount, Law Enforcement Services Account	--	489,900	489,900	--	489,900	489,900	--	489,900	489,900	--
3223-Community Corrections Subaccount, Law Enforcement Services Account	--	1,962,164	1,962,164	--	1,964,659	1,964,659	--	2,044,435	2,044,435	--
3224-District Attorney and Public Defender Subaccount, Law Enforcement Services Account	--	81,380	81,380	--	81,484	81,484	--	86,802	86,802	--

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3226-Juvenile Reentry Grant Special Account, Juvenile Justice Subaccount	--	13,735	13,735	--	13,753	13,753	--	14,340	14,340	--
3227-Youthful Offender Block Grant Special Account, Juvenile Justice Subaccount	--	235,143	235,143	--	235,442	235,442	--	245,492	245,492	--
3228-Greenhouse Gas Reduction Fund	7,513,210	5,415,163	4,490,345	8,438,028	4,423,941	12,625,176	236,793	4,322,165	4,401,934	157,024
3230-Juvenile Justice Growth Special Account, Law Enforcement Services Growth Subaccount	--	--	--	--	10,637	10,637	--	10,167	10,167	--
3231-Enhancing Law Enforcement Activities Growth Special Account, Enhancing Law Enforcement Activities Subaccount	--	374,389	374,389	--	395,470	395,470	--	402,738	402,738	--
3232-District Attorney and Public Defender Growth Special Account, Law Enforcement Services Growth Subaccount	--	--	--	--	5,318	5,318	--	5,083	5,083	--
3233-Community Corrections Growth Special Account, Law Enforcement Services Growth Subaccount	--	--	--	--	79,776	79,776	--	76,251	76,251	--
3234-Trial Court Security Growth Special Account, Law Enforcement Services Growth Subaccount	--	--	--	--	10,637	10,637	--	10,167	10,167	--
3235-Behavioral Health Services Growth Special Account, Support Services Growth Subaccount	--	--	--	--	98,770	98,770	--	94,406	94,406	--
3236-Protective Services Growth Special Account, Support Services Growth Subaccount	--	--	--	--	88,893	88,893	--	84,966	84,966	--
3237-Cost of Implementation Account, Air Pollution Control Fund	3,254	135,589	131,802	7,041	134,586	138,206	3,421	134,586	135,136	2,871
3238-State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund	5,626	74	--	5,700	--	--	5,700	--	--	5,700
3239-Women and Childrens Residential Treatment Services Special Account	--	5,104	5,104	--	5,104	5,104	--	5,104	5,104	--
3240-Secondhand Dealer and Pawnbroker Fund	2,865	646	684	2,827	581	810	2,598	581	779	2,400

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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3244-Political Disclosure, Accountability, Transparency, and Access Fund	141	602	594	149	665	646	168	510	634	44
3245-Disability Access and Education Revolving Fund	3,700	935	305	4,330	938	837	4,431	938	831	4,538
3246-Civil Rights Enforcement and Litigation Fund	10,518	358	53	10,823	500	10,555	768	500	575	693
3248-Family Support Subaccount, Sales Tax Account	--	496,209	496,209	--	444,822	444,822	--	442,258	442,258	--
3249-Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account	--	523,585	523,585	--	523,585	523,585	--	523,585	523,585	--
3251-Prepaid Mobile Telephony Services Surcharge Fund	156	--	--	156	--	--	156	--	--	156
3252-CURES Fund	1,158	2,971	2,928	1,201	3,017	3,835	383	4,546	4,071	858
3254-Business Programs Modernization Fund	3,948	2,184	177	5,955	2,000	76	7,879	2,000	5	9,874
3255-Home Care Fund	2,859	9,732	7,496	5,095	9,021	7,424	6,692	9,732	7,424	9,000
3256-Specialized First Aid Training Program Approval Fund	39	9	--	48	9	--	57	10	--	67
3257-Used Mattress Recycling Fund	2,335	--	36	2,299	-400	38	1,861	-400	40	1,421
3258-Mattress Recovery and Recycling Penalty Account, Used Mattress Recycling Fund	104	10	--	114	10	--	124	10	--	134
3261-Vessel Operator Certification Account, Harbors and Watercraft Revolving Fund	1,799	400	1,017	1,182	400	1,065	517	400	1,086	-169
3262-Expedited Claim Account, Underground Storage Tank Cleanup Fund	17,981	--	17,981	--	--	--	--	--	--	--
3263-College Access Tax Credit Fund	1,023	801	-298	2,122	801	479	2,444	801	479	2,766
3264-Site Cleanup Subaccount	47,998	37,792	61,584	24,206	37,111	48,115	13,202	36,443	39,203	10,442
3265-Prepaid MTS PUC Account	31	--	--	31	--	--	31	--	--	31
3267-Reusable Grocery Bag Fund	1,074	--	--	1,074	--	--	1,074	--	256	818
3268-Senior Citizens and Disabled Citizens Property Tax Postponement Fund	9,980	5,406	9,181	6,205	12,910	9,508	9,607	5,410	9,526	5,491
3270-Local Charges for Prepaid Mobile Telephony Service Fund	39	1,787	1,826	--	1,164	1,164	--	1,164	1,164	--
3273-Employment Opportunity Fund	4,250	--	3,141	1,109	--	1,109	--	--	--	--
3274-Social Services Subaccount, Vehicle License Fee Account	--	216,223	216,223	--	216,223	216,223	--	216,223	216,223	--

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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3276-CalWORKs Maintenance of Effort Subaccount, Vehicle License Fee Account	--	367,663	367,663	--	367,663	367,663	--	367,663	367,663	--
3278-Mental Health Subaccount, Vehicle License Fee Account	--	104,706	104,706	--	195,033	195,033	--	229,060	229,060	--
3279-Health Subaccount, Vehicle License Fee Account	--	1,093,203	1,093,203	--	1,115,907	1,115,907	--	1,132,240	1,132,240	--
3280-General Growth Subaccount, Vehicle License Fee Growth Account	--	123,026	123,026	--	88,501	88,501	--	71,862	71,862	--
3281-Family Support Subaccount, Vehicle License Fee Account	--	185,798	185,798	--	185,798	185,798	--	185,798	185,798	--
3282-Child Poverty and Family Supplemental Support Subaccount, Vehicle License Fee Account	--	472,549	472,549	--	526,818	526,818	--	565,858	565,858	--
3285-Electronic Recording Authorization Fund	--	380	349	31	387	314	104	387	315	176
3286-Safe Neighborhoods and Schools Fund	14,592	-73,142	-70,590	12,040	-61,353	-61,088	11,775	-57,165	-56,970	11,580
3287-Second Chance Fund	118,984	73,142	32,755	159,371	61,353	61,367	159,357	57,165	57,179	159,343
3288-Cannabis Control Fund	154,371	127,467	155,082	126,756	149,221	172,313	103,664	155,655	176,564	82,755
3290-Road Maintenance and Rehabilitation Account, State Transportation Fund	2,266,866	4,112,604	4,160,991	2,218,479	4,207,588	4,484,648	1,941,419	4,327,452	4,588,487	1,680,384
3291-Trade Corridor Enhancement Account, State Transportation Fund	1,035,246	466,126	376,908	1,124,464	450,321	487,382	1,087,403	452,227	549,515	990,115
3292-State Project Infrastructure Fund	847,455	-622,191	--	225,264	-495,138	-300,000	30,126	-250,000	-250,000	30,126
3294-Consumer Recovery Account	-582	--	727	-1,309	--	--	-1,309	--	--	-1,309
3295-Education and Research Account	1,660	--	67	1,593	200	216	1,577	200	216	1,561
3296-Flood Risk Management Fund	1,349	300	--	1,649	300	1,600	349	300	300	349
3297-Major League Sporting Event Raffle Fund	2,407	802	410	2,799	718	717	2,800	718	693	2,825
3299-Oil and Gas Environmental Remediation Account	1,631	6,542	3	8,170	200	50	8,320	200	50	8,470
3300-Ammunition Vendors Special Account	--	--	--	--	72	72	--	72	72	--
3301-Lead-Acid Battery Cleanup Fund	56,645	34,260	26,292	64,613	33,000	67,401	30,212	33,000	19,180	44,032
3302-Safe Energy Infrastructure and Excavation Fund	10,781	4,976	3,521	12,236	5,010	7,225	10,021	5,010	7,649	7,382

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Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3303-Ammunition Safety and Enforcement Special Fund	422	5,824	3,721	2,525	5,646	3,606	4,565	1,338	3,617	2,286
3304-California Healthcare, Research and Prevention	--	4,811	451	4,360	1,002	1,527	3,835	1,413	1,446	3,802
Tobacco Tax Act of 2016 Fund	163,807	549,879	713,686	--	630,259	630,259	--	474,149	474,149	--
3305-Healthcare Treatment Fund	72,930	28,836	28,836	72,930	24,614	24,614	72,930	23,014	23,014	72,930
3306-Graduate Medical Education Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	49,220	21,627	39,713	31,134	18,461	35,337	14,258	17,261	25,591	5,928
3307-State Dental Program Account, California Healthcare, Research and Prevention	1,230	--	--	1,230	--	--	1,230	--	--	1,230
Tobacco Tax Act of 2016 Fund	93,092	33,529	33,529	93,092	29,566	29,566	93,092	28,912	28,912	93,092
3310-Medical Research Program Account, California Healthcare, Research and Prevention	34,754	2,589	6,146	31,197	43,400	70,452	4,145	2,700	508	6,337
Tobacco Tax Act of 2016 Fund	144,409	-115,000	2,886	26,523	--	9,100	17,423	--	11,802	5,621
3312-Natural Resources and Parks Preservation Fund	24,357	--	--	24,357	--	--	24,357	--	--	24,357
3313-Southern California Veterans Cemetery Master Development Fund	435,805	-67,948	-136,789	504,646	-56,422	13,826	434,398	173,132	21,390	586,140
3314-California Cannabis Tax Fund	8,535	3,311	2,990	8,856	-7,107	--	1,749	--	--	1,749
3315-Household Movers Fund, Professions and Vocations Fund	2,997	4,326	6,645	678	3,692	3,819	551	3,452	3,836	167
3318-Department of Public Health Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	9,907	4,325	3,009	11,223	3,692	5,485	9,430	3,452	5,338	7,544
3319-Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund										

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3320-Department of Justice Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	47,298	30,790	14,045	64,043	22,153	37,791	48,405	20,713	37,859	31,259
3321-Department of Education Subaccount, Tobacco Prevention and Control Programs Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	20,870	14,965	24,997	10,838	12,872	23,296	414	11,278	11,128	564
3322-Department of Public Health Subaccount, Tobacco Prevention and Control Programs Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	37,970	73,095	87,314	23,751	64,002	78,213	9,540	63,895	69,764	3,671
3323-Medi-Cal Emergency Medical Transport Fund	24,583	71,026	71,165	24,444	55,071	72,070	7,445	55,071	53,193	9,323
3324-Safe and Affordable Drinking Water Fund	45,594	130,000	130,000	45,594	130,000	129,880	45,714	130,000	131,237	44,477
3325-County Intervention Support Services Subaccount, Support Services Account Local Revenue Fund 2011	--	--	--	--	--	--	--	--	--	--
3327-Reversion Account Subaccount, Mental Health Services Fund	3,194	--	3,539	-345	--	--	-345	--	--	-345
3328-Pharmaceutical and Sharps Stewardship Fund	3,405	4,860	2,793	5,472	2,430	2,979	4,923	2,430	2,958	4,395
3329-Mobilehome Dispute Resolution Fund	5,542	2,719	4,040	4,221	3,224	4,039	3,406	3,224	4,194	2,436
3330-TNC Access for All Fund	48,209	16,926	7,167	57,968	45,000	45,000	57,968	45,000	45,000	57,968
3331-Medi-Cal Drug Rebate Fund	386,834	3,639,657	3,899,940	126,551	1,969,326	2,095,877	--	1,953,944	1,953,944	--
3333-Cannabis Tax Fund - Department of Tax and Fee Administration	2,460	--	--	2,460	10,666	10,666	2,460	10,698	10,698	2,460
3334-The Health Care Services Special Fund	8,844	--	--	8,844	--	--	8,844	--	--	8,844
3335-Cannabis Tax Fund - Department of Cannabis Control	25	--	--	25	--	--	25	--	--	25
3338-Cannabis Tax Fund - Department of Fish and Wildlife	3,271	--	1,569	1,702	10,681	10,681	1,702	9,456	9,456	1,702
3339-Cannabis Tax Fund - State Water Resources Control Board	1,222	--	--	1,222	17,739	17,739	1,222	17,768	17,768	1,222

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3340-Cannabis Tax Fund - Department of Pesticide Regulation	1,781	--	--	1,781	2,752	2,752	1,781	2,752	2,752	1,781
3341-Cannabis Tax Fund - State Controller's Office	--	--	--	--	489	489	--	489	489	--
3342-Cannabis Tax Fund - Department of Finance	440	--	--	440	--	440	--	--	--	--
3345-Cannabis Tax Fund - Employment Development Department	2,531	--	--	2,531	1,637	1,637	2,531	1,637	1,637	2,531
3346-Cannabis Tax Fund - Department of Cannabis Control - Allocation 2	4,243	10,000	3,116	11,127	10,000	21,089	38	10,000	10,000	38
3347-Cannabis Tax Fund - California Highway Patrol - Allocation 2	8,915	--	411	8,504	--	--	8,504	--	--	8,504
3348-Cannabis Tax Fund - Governor's Office of Business and Economic Development - Allocation 2	3,480	50,004	18,984	34,500	50,000	50,000	34,500	50,000	50,000	34,500
3349-Cannabis Tax Fund - University of California San Diego Center for Medicinal Cannabis Research - Allocation 2	8,000	2,000	39	9,961	2,000	2,000	9,961	2,000	2,000	9,961
3350-Cannabis Tax Fund - Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account - Allocation 3	129,527	371,737	371,737	129,527	323,060	323,060	129,527	280,923	280,923	129,527
3351-Cannabis Tax Fund - Department of Fish and Wildlife, Environmental Restoration and Protection Account - Allocation 3	132,872	64,612	30,555	166,929	56,185	64,612	158,502	56,185	56,185	158,502
3352-Cannabis Tax Fund - Department of Parks and Recreation, Environmental Restoration and Protection Account - Allocation 3	90,388	49,565	79,668	60,285	43,075	43,075	60,285	37,456	37,456	60,285
3353-Cannabis Tax Fund - California Highway Patrol, State and Local Government Law Enforcement Account - Allocation 3	93,113	50,000	31,453	111,660	50,000	50,000	111,660	50,000	50,000	111,660

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3354-Cannabis Tax Fund - Board of State and Community Corrections, State and Local Government Law Enforcement Account - Allocation 3	217,164	73,256	85,590	204,830	-117,313	57,687	29,830	118,641	43,641	104,830
3357-The Supportive Housing Program Subaccount, Mental Health Services Fund	85,714	144,997	139,459	91,252	142,605	140,000	93,857	142,605	140,000	96,462
3358-Truck Emission Check Fund	--	17,883	14,274	3,609	30,000	18,018	15,591	30,000	19,997	25,594
3359-Certification Compliance Fund	6,987	31,684	15,909	22,762	56,243	53,935	25,070	49,243	66,260	8,053
3360-Financial Empowerment Fund	10,391	361	2,053	8,699	--	2,358	6,341	--	2,365	3,976
3361-California Earthquake Safety Fund	1,123	--	--	1,123	--	--	1,123	--	--	1,123
3362-PACE Oversight Fund of the State Department of Health Care Services	--	661	43	618	599	748	469	3,145	3,614	--
3363-Financial Protection Fund	123,359	114,436	157,644	80,151	137,523	169,466	48,208	128,490	175,639	1,059
3364-Department of Fish and Wildlife - California Environmental Quality Act Fund	1,877	4,437	5,444	870	6,300	5,085	2,085	6,300	5,187	3,198
3366-California Electronic Cigarette Excise Tax Fund	2,374	298	1,003	1,669	1,461	2,168	962	1,461	1,778	645
3371-Aliso Canyon Recovery Account	--	71,102	--	71,102	--	71,000	102	--	--	102
3372-Data Brokers' Registry Fund	726	254	20	960	4,030	2,292	2,698	4,030	3,090	3,638
3373-Building Initiative for Low-Emissions Development Program Fund	69,832	2,945	3,953	68,824	18	66,490	2,352	18	--	2,370
3375-Loan Repayment Program Account, Healthcare Treatment Fund	283,380	233	45,924	237,689	--	62,240	175,449	--	51,227	124,222
3376-Cannabis Tax Fund - Governor's Office of Business and Economic Development	1,723	15,758	13,300	4,181	15,765	15,765	4,181	15,766	15,766	4,181
3377-Center for Data Insights and Innovation Fund	219	--	67	152	--	-14	166	--	--	166
3378-Small Business Hiring Credit Fund	3,122	--	--	3,122	--	--	3,122	--	--	3,122
3379-Golden State Stimulus Emergency Fund	-1,048,808	--	688,263	-1,737,071	--	--	-1,737,071	--	--	-1,737,071
3380-Horse and Jockey Safety and Welfare Account	906	900	1,060	746	978	933	791	978	934	835
3381-Health Care Affordability Reserve Fund	333,439	-196,903	46,566	89,970	130,982	167,000	53,952	175,001	167,000	61,953

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3383-Forced or Involuntary Sterilization Compensation Account	4,966	--	2,955	2,011	--	2,011	--	--	--	--
3385-Transgender, Gender Nonconforming, and Intersex (TG) Wellness and Equity Fund	12,729	--	2,310	10,419	5,000	10,419	5,000	5,000	5,000	5,000
3387-Certified Veteran Service Provider Program Fund	39,965	--	38,750	1,215	--	--	1,215	--	--	1,215
3388-Cannabis Fines and Penalties Account	303	1,106	--	1,409	--	--	1,409	--	--	1,409
3390-Mercury Thermostat Collection Program Fund	624	--	289	335	58	340	53	350	350	53
3391-Small and Rural Hospital Relief Fund	3,276	4,151	460	6,967	53,793	102	60,658	3,911	--	64,569
3392-Nesting Bird Habitat Incentive Program Account, Fish and Game Preservation Fund	1,959	2,134	1,192	2,901	2,244	2,705	2,440	2,244	2,707	1,977
3394-California Electronic Cigarette Excise Tax Fund, Health Professions Career Opportunity Program	1,888	2,075	--	3,963	1,896	--	5,859	1,955	--	7,814
3395-California Electronic Cigarette Excise Tax Fund, University of California Medical Education Account	2,642	2,906	--	5,548	2,655	1,328	6,875	2,738	1,369	8,244
3396-Industrial Hemp Enrollment and Oversight Fund	429	427	--	856	450	722	584	450	1,034	--
3398-California Emergency Relief Fund	2,655,746	2,483	2,629,683	28,546	--	1,352	27,194	--	--	27,194
3399-Better for Families Tax Refund Fund	382,688	--	382,688	--	--	--	--	--	--	--
3401-Medi-Cal Loan Repayment Program Special Fund	26,131	18,122	--	44,253	18,210	--	62,463	18,777	--	81,240
3402-Learning Recovery Emergency Fund	38	--	--	38	--	--	38	--	--	38
3407-California Plastic Pollution Mitigation Fund	--	--	--	--	--	--	--	1,437	--	1,437
3408-California Circular Economy Fund	10,688	21,463	21,084	11,067	9,400	10,786	9,681	--	9,708	-27
3409-Digital Divide Account, California Teleconnect Fund	84	2,471	999	1,556	200	200	1,556	200	200	1,556
3410-Lithium Extraction Excise Tax Fund	1,400	-1,400	--	--	--	--	--	4,873	149	4,724
3411-Broadband Loan Loss Reserve Fund	--	--	-50,000	50,000	--	50,000	--	--	--	--

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3412-Saltion Sea Lithium Fund	--	--	--	--	--	--	--	1,218	--	1,218
3413-Diablo Canyon Extension Fund	15,561	632,500	648,061	--	400,000	400,000	--	--	--	--
3414-988 State Suicide and Behavioral Health Crisis Services Fund	24,728	44,276	53,317	15,687	44,276	43,746	16,217	44,276	44,749	15,744
3415-Fish and Wildlife Regional Conservation Investment Strategy Program Fund	35	35	--	70	--	--	70	--	--	70
3416-Covered Battery Recycling Fund	--	2,001	2,040	-39	2,995	2,994	-38	2,995	3,004	-47
3418-Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account	--	1,980	2,025	-45	1,980	1,991	-56	2,247	2,269	-78
3419-Mobilehome and Recreational Vehicle Park Training Fund	--	--	--	--	--	--	--	1,321	1,321	--
3420-Medi-Cal County Behavioral Health Fund	--	972,999	479,947	493,052	3,722,384	2,336,327	1,879,109	6,263,973	2,105,142	6,037,940
3421-California Tobacco Directory Fund	22	28	--	50	28	--	78	28	--	106
3425-Employee Housing Regulation Fund	--	1,379	962	417	1,820	1,801	436	1,820	1,842	414
3427-Army Facilities Agreement Program Income Fund	--	724	244	480	2,500	2,500	480	2,500	2,925	55
3428-Managed Care Enrollment Fund	--	8,269,383	7,627,319	642,064	10,950,433	11,592,417	80	3,942,986	3,942,986	80
3429-Prescribed Fire Claims Fund	20,000	--	--	20,000	--	--	20,000	--	--	20,000
3430-Western Joshua Tree Conservation Fund	--	2,531	--	2,531	--	--	2,531	--	--	2,531
3431-Medi-Cal Provider Payment Reserve Fund	--	--	--	--	287,449	166,449	121,000	--	--	121,000
3432-Distressed Hospital Loan Program Fund	149,601	150,000	240,986	58,615	--	--	58,615	--	--	58,615
3436-Health Care Payments Data Fund	--	--	--	--	550	--	550	7,500	7,500	550
3437-Gun Violence Prevention and School Safety Fund	--	--	--	--	56,254	56,254	--	58,573	58,573	--
3438-Household Goods and Services Fund, Professions and Vocations Fund	--	--	--	--	23,505	14,843	8,662	11,642	14,787	5,517
3439-Pilot Boat Surcharge Account, Board of Pilot Commissioners' Special Fund	--	8,693	--	8,693	5,000	5,000	8,693	6,000	5,000	9,693

**SCHEDULE 10 AT 2025-26 GOVERNOR'S BUDGET
SUMMARY OF FUND CONDITION STATEMENTS
(Dollars in Thousands)**

Fund	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Beginning Reserve 2025-26	Revenues 2025-26	Expenditures 2025-26	Ending Reserve 2025-26
3440-California Unflavored Tobacco List Fund	--	--	--	--	--	--	--	872	872	--
3443-Health Care Oversight & Accountability Subfund	--	--	--	--	2,175,777	2,175,777	--	8,761,891	8,761,891	--
8059-State Community Corrections Performance Incentive Fund	837	--	-49	886	--	1	885	--	1	884
8080-Clean Energy Job Creation Fund	12,980	--	--	12,980	--	--	12,980	--	--	12,980
8507-Home & Community-Based Services American Rescue Plan Fund	1,510,863	--	1,060,333	450,530	--	283,216	167,314	--	--	167,314
9753-Data and Innovation Services Revolving Fund	29,459	1,920	-1,626	33,005	-15,000	16,000	2,005	--	1,239	766
Totals, Special Funds	\$68,237,578	\$80,028,052	\$92,602,079	\$55,663,551	\$80,229,510	\$95,695,715	\$40,197,346	\$83,505,118	\$86,833,898	\$36,868,566
GRAND TOTALS	\$118,440,567	\$273,297,302	\$300,197,348	\$91,540,521	\$302,702,046	\$327,746,672	\$66,495,895	\$308,599,890	\$315,725,980	\$59,369,805

**SCHEDULE 11 AT 2025-26 GOVERNOR'S BUDGET
STATEMENT OF GENERAL OBLIGATION BOND & COMMERCIAL PAPER DEBT OF THE STATE OF CALIFORNIA**
(Dollars in Thousands)

(This statement does not include bonds issued under authority of state instrumentalities that are not general obligations of the State of California)

Fund	Bond Act	Final Maturity	General Obligation Bonds				Redeemed **	Jan - June 2025	Proposed Sales July - Dec 2025	As of December 1, 2024	
			Authorized	Unissued	Outstanding	Resolution Authorization				Commercial Paper Outstanding	
LEGISLATIVE, JUDICIAL, AND EXECUTIVE											
6032	Voting Modernization (2002)	2029	\$200,000	\$10,430	\$22,375	\$167,195	\$0	\$0	\$0	\$10,430	\$0
	Total, Legislative, Judicial, Executive		\$200,000	\$10,430	\$22,375	\$167,195	\$0	\$0	\$0	\$10,430	\$0
BUSINESS, CONSUMER SERVICES & HOUSING											
6037	Housing and Emergency Shelter (2002)	2040	\$2,100,000	\$52,275	\$114,925	\$1,932,800	\$1,524,457	\$1,154,400	\$45,275	\$2,315	
6046	Housing and Emergency Shelter (2006)	2046	2,850,000	1,78,685	753,005	1,918,310	22,223,744	0	109,485	24,040	
6082	Veterans Housing and Homeless Prevention (2014)	2034	600,000	283,395	253,910	62,695	153,457,092	30,065,029	283,395	29,345	
6089	Veterans and Affordable Housing (2018)	2041	3,000,000	1,991,600	949,480	58,920	818,554,524	243,285,234	784,635	15,405	
	Total, Business, Consumer Services & Housing		\$8,550,000	\$2,303,955	\$2,071,320	\$3,972,725	\$995,759,817	\$274,504,643	\$1,222,790	\$71,105	
TRANSPORTATION											
0703	Clean Air & Transport (1990)	2039	\$1,990,000	\$0	\$180,645	\$1,809,355	\$0	\$0	\$0	\$0	
6053	Highway Safe, Traffic Red. Air Qual. Port Sec (2006)	2049	19,925,000	569,825	12,502,415	\$6,852,760	\$119,111,434	\$52,503,851	60,000	73,765	
6043	Safe, Reliable High-Speed Passenger Train Bond Act (2008)	2054	9,950,000	1,231,135	6,070,745	\$2,648,100	\$399,956,602	\$49,107,113	1,231,135	67,955	
0653	Seismic Retrofit (1996)	2039	2,000,000	0	484,990	\$1,515,010	\$0	\$0	0	0	
	Total, Transportation		\$33,865,000	\$1,800,980	\$19,238,795	\$12,825,225	\$719,068,036	\$101,610,964	\$1,291,155	\$141,720	
NATURAL RESOURCES											
6088	Ca Drought, Water, Parks, Climate, Coastal Protection (2018)	2054	\$4,100,000	\$2,376,830	\$1,502,475	\$220,695	\$750,658,966	\$379,285,609	\$753,495	\$34,445	
0722	Ca Park & Recreational Facil (1984) ^{1/}	2027	348,900	0	1,160	367,740	0	0	0	0	
0707	Ca Safe Drinking Water (1976) ^{1/}	2027	172,500	0	580	171,920	0	0	0	0	
0707	Ca Safe Drinking Water (1984)	2027	75,000	0	250	74,750	0	0	0	0	
0707	Ca Safe Drinking Water (1986)	2030	100,000	0	3,255	96,745	0	0	0	0	
0793	Ca Safe Drinking Water (1988)	2040	75,000	0	8,280	66,720	0	0	0	0	
6001	Ca Safe Drinking Water (2000) ^{4/}	2040	1,884,000	43,346	820,265	1,020,389	0	0	43,346	0	
6051	Ca Safe Drinking Water (2006) ^{4/ 5/}	2053	5,266,357	543,752	3,124,485	1,598,120	128,511,287	66,590,557	129,145	45,565	
0786	Ca Wildlife, Coast, & Park Land Cons (1988) ^{1/}	2032	768,670	0	15,250	753,420	0	0	0	0	
6029	Clean Water, Clean Air, and Parks (2002) ^{5/}	2049	2,596,643	93,248	1,468,930	1,034,465	28,227,389	8,176,471	77,498	9,340	
6052	Disaster Prep and Flood Prevent (2008) ^{4/ 7/}	2053	3,940,560	197,072	2,786,745	976,743	67,544,879	23,770,698	197,072	23,040	
0748	Fish & Wildlife Habitat Enhance (1984)	2033	85,000	0	1,745	83,255	0	0	0	0	
0402	Safe, Clean, Reliable Water Supply (1996) ^{4/}	2040	969,500	62,915	268,195	638,390	0	0	62,915	0	
6093	Safe Drinking Water and Climate Risk Mitigation (2024)	2040	10,000,000	10,000,000	0	0	0	62,116,854	0	0	
0005	Safe Neighborhood Parks (2000)	2049	2,100,000	8,625	817,355	1,274,020	0	0	8,625	3,365	
0742	State, Urban & Coastal Park (1976)	2029	280,000	0	535	279,465	0	0	0	0	
0744	Water Conserv & Water Quality (1986) ^{4/}	2031	136,500	230	5,175	131,095	0	0	230	0	
0790	Water Conserv (1988) ^{4/}	2036	54,765	0	3,840	50,925	0	0	0	0	
6031	Water Security, Coastal & Beach Protection (2002) ^{4/}	2049	3,345,000	156,349	2,042,775	1,145,876	53,400,383	12,479,971	156,349	15,840	
6083	Water Quality, Supply, and Infrastructure Improvement (2014) ^{5/}	2053	7,465,000	3,761,365	3,019,540	684,095	722,106,925	379,919,299	523,965	48,105	
	Total, Natural Resources		\$43,803,395	\$17,743,732	\$15,890,835	\$10,668,628	\$1,123,468,839	\$932,328,459	\$1,952,640	\$179,700	
ENVIRONMENTAL PROTECTION											
0737	Clean Water & Water Conserv (1978)	2028	\$375,000	\$0	\$530	\$374,470	\$0	\$0	\$0	\$0	
0764	Clean Water & Water Reclam (1988)	2029	65,000	0	2,500	62,500	0	0	0	0	
	Total, Environmental Protection		\$440,000	\$0	\$3,030	\$436,970	\$0	\$0	\$0	\$0	
HEALTH AND HUMAN SERVICES											
6046	Children's Hospital Projects (2004)	2040	\$750,000	\$750	\$515,365	\$233,885	\$270,762	\$181,000	\$750	\$475	
6079	Children's Hospital Projects (2008)	2047	980,000	37,785	729,170	213,045	33,459,968	250,000	37,785	4,530	
6090	Children's Hospital (2018)	2053	1,500,000	1,077,465	274,125	148,410	316,881,248	105,501,740	443,660	100,580	
6092	Behavioral Health Infrastructure (2024)		6,380,000	6,375,905	0	4,095	77,307,635	966,011,500	795,905	4,095	
	Total, Health and Human Services		\$9,610,000	\$7,491,905	\$1,518,660	\$599,435	\$1,123,688,313	\$1,071,944,240	\$1,278,100	\$109,680	
CORRECTIONS AND REHABILITATION											
0796	Co Corr Facil Cap Expend & Youth Facil (1988)	2029	\$500,000	\$0	\$4,690	\$499,310	\$0	\$0	\$0	\$0	
0746	New Prison Construction (1986)	2034	500,000	0	765	499,235	0	0	0	0	
0747	New Prison Construction (1988)	2030	817,000	1,245	1,585	814,170	0	0	1,245	0	
0751	New Prison Construction (1990)	2029	450,000	605	460	448,935	0	0	307	0	
	Total, Youth and Adult Correctional		\$2,267,000	\$1,850	\$7,500	\$2,257,450	\$0	\$0	\$1,552	\$0	

SCHEDULE 11 AT 2025-26 GOVERNOR'S BUDGET STATEMENT OF GENERAL OBLIGATION BOND & COMMERCIAL PAPER DEBT OF THE STATE OF CALIFORNIA

(This statement does not include bonds issued under authority of state instrumentalities that are not general obligations of the State of California)

Fund	Bond Act	Final Maturity	General Obligation Bonds			Proposed Sales			As of December 1, 2024	
			Authorized	Unissued	Outstanding	Redeemed **	Jan - June 2025	July - Dec 2025	Resolution Authorization	Commercial Paper Outstanding
K THRU 12 EDUCATION										
0794	Ca Library Constr & Renov (1988) ^{1/}	2030	\$72,405	\$0	\$1,435	\$70,970	\$0	\$0	\$0	\$0
6000	Ca Library Constr & Renov (2000)	2040	350,000	5,040	181,700	163,260	0	0	5,040	0
0119	Class Size Reduction K-U Pub. Ed. Facil (1998) K-12	2039	6,700,000	35	1,761,655	4,938,310	0	0	35	65
0657	Public Education Facil (1996) K-12 ^{2/}	2034	2,012,035	0	242,750	1,769,285	0	0	0	0
6036	Public Education Facil (2002) K-12	2046	11,400,000	5,455	5,356,190	6,038,355	0	0	5,455	0
6044	Public Education Facil (2004) K-12	2046	10,000,000	16,160	5,680,075	4,303,765	0	0	16,160	0
6057	Public Education Facil (2006) K-12	2035	7,329,000	77,655	4,953,250	2,298,095	20,617,810	5,467,021	77,655	29,440
6086	Public Education Facil (2016) K-12	2053	7,000,000	157,725	5,374,685	1,467,590	7,646,502	285,811	157,725	2,325
6094	Public Education Facil (2024) K-12		8,500,000	0	0	0	0	351,657,143	0	0
0739	* School Bldg & Earthquake (1974)	2026	150,000	0	2,660	147,340	0	0	0	0
0708	School Facilities (1998)	2033	800,000	0	10,190	789,810	0	0	0	0
0745	School Facilities (1992)	2036	1,900,000	10,280	1,875,910	0	0	0	10,280	0
0776	1988 School Facil Bond Act (Nov) ^{1/}	2032	797,745	0	8,055	789,690	0	0	0	0
0774	1990 School Facil Bond Act (Jun) ^{1/}	2032	797,875	0	7,255	790,620	0	0	0	0
0765	1992 School Facil Bond Act (Nov) ^{1/}	2035	898,211	0	11,575	886,636	0	0	0	0
	Total, Education-K-12		\$58,707,271	\$8,772,350	\$23,605,285	\$26,329,636	\$28,263,312	\$357,409,975	\$272,350	\$31,830
HIGHER EDUCATION										
0574	Class Size Reduction K-U Pub. Ed. Facil (1998) HI-Ed	2039	\$2,500,000	\$0	\$849,270	\$1,650,730	\$0	\$0	\$0	\$0
0785	Higher Education Facil (1988)	2032	600,000	0	4,175	595,825	0	0	0	0
0791	Higher Education Facil (Jun 1990)	2040	450,000	540	5,750	443,710	0	0	540	0
0705	Higher Education Facil (Jun 1992)	2040	900,000	0	30,555	869,445	0	0	0	0
0688	Public Education Facil (1996) HI-Ed	2032	171,420	4,650	909,880	798,930	0	0	4,650	0
6028	Public Education Facil (2002) HI-Ed	2039	975,000	0	740,120	0	0	0	0	0
6041	Public Education Facil (2004) HI-Ed	2040	2,300,000	53,549	1,398,140	848,311	16,003,093	5,096,000	53,549	4,470
6048/6049	Public Education Facil (2006) HI-Ed	2043	3,087,000	38,775	2,333,165	715,060	0	6,533,969	38,775	0
6087	Public Education Facil (2016) CCC	2053	2,000,000	782,140	1,039,700	178,160	295,822,556	137,128,987	155,820	1,030
6095	Public Education Facil (2024) CCC		1,500,000	0	0	0	0	9,088,125	0	0
6047	Stem Cell Research and Cures (2004)	2039	3,000,000	32,590	815,940	2,151,470	20,621,807	7,996,603	32,590	21,450
6091	Stem Cell Research and Cures (2020)	2041	5,500,000	4,533,755	966,245	0	261,950,614	236,005,147	249,820	0
	Total, Higher Education		\$24,462,000	\$6,945,999	\$8,524,240	\$8,991,761	\$594,398,071	\$401,848,831	\$535,744	\$26,950
GENERAL GOVERNMENT										
0768	Earthquake Safety & Public Bldg. Rehab (1990) ^{6/}	2030	\$292,510	\$0	\$1,900	\$290,610	\$0	\$0	\$0	\$0
0701	Veterans' Homes (2000)	2039	50,000	975	29,455	19,570	0	975	0	0
	Total, General Government		\$342,510	\$975	\$31,355	\$310,180	\$0	\$975	\$0	\$0
	Total, All Agencies		\$182,247,176	\$44,774,176	\$70,913,395	\$66,559,605	\$5,211,627,387	\$3,139,647,131	\$6,565,736	\$560,985
SELF-LIQUIDATING BONDS**										
	* Ca Water Resources Dev (1959)	2024	\$1,750,000	\$167,600	\$0	\$1,582,400	\$0	\$0	\$0	\$0
	Veterans and Affordable Housing (2018) CalVet	2054	1,000,000	486,235	452,790	60,975	0	486,235	0	0
	Veterans Bonds ^{3/}	2048	2,960,000	0	308,290	2,651,710	0	0	0	0
	Total, Self-Liquidating Bonds		\$5,710,000	\$653,835	\$761,080	\$4,295,985	\$0	\$0	\$0	\$0
	Total		\$187,957,176	\$45,428,011	\$71,674,475	\$70,854,690	\$5,211,627,387	\$3,139,647,131	\$7,051,971	\$560,985

^{1/} Bond acts not legally permitted to utilize commercial paper.
^{2/} Reflects the amount of authorization for each bond act that has been reduced as a result of general obligation bonds redeemed, or commercial paper redeemed or issued but not yet redeemed.
^{3/} The Self-Liquidating bonds are public service enterprises that have dedicated revenues to finance the respective debt service expenditures.
^{4/} Chapter 39, Statutes of 2012 (SB 1018), reduced the voter authorized amount.
^{5/} Chapter 39, Statutes of 2012 (SB 1018) & Chapter 28, Statutes of 2013 (SB 71), reduced the voter authorized amount.
^{6/} Chapter 727, Statutes of 2013 (AB 639), reduced the voter authorized amount.
^{7/} Chapter 188, Statutes of 2014 (AB 1471), reduced the voter authorized amount.
^{8/} Chapter 852, Statutes of 2017 (SB 5), reduced the voter authorized amount.
^{9/} Chapter 18, Statutes of 2020 (AB 92) reduced the voter authorized amount.
^{10/} The original voter authorized amount has been reduced in accordance with section 5096.828 of the Public Resources Code of the State of California.

Source: State Treasurer's Office, all information except "Proposed Sales," Department of Finance, information under "Proposed Sales."

**SCHEDULE 12A AT 2025-26 GOVERNOR'S BUDGET
STATE APPROPRIATIONS LIMIT SUMMARY**

(Dollars in Millions)

	2023-24			2024-25			2025-26		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Schedule 8									
Revenues and Transfers	\$193,269	\$80,028	\$273,297	\$222,473	\$80,230	\$302,703	\$225,095	\$83,505	\$308,600
Less/Add: Transfers	-954	231	-723	-13,484	7,390	-6,094	-7,271	7,297	26
Schedule 12B									
Less: Revenues to Excluded Funds	--	-31,441	-31,441	--	-31,593	-31,593	--	-34,543	-34,543
Schedule 12C									
Less: Non-Tax Revenues to Included Funds	-3,834	-7,234	-11,068	-2,820	-7,482	-10,302	-4,514	-7,660	-12,174
Schedule 12D									
Add: Transfers from Other Funds to Included Funds	437	-169	268	326	-170	156	311	-5	306
TOTAL, SAL REVENUES AND TRANSFERS	\$188,918	\$41,415	\$230,333	\$206,495	\$48,375	\$254,870	\$213,621	\$48,594	\$262,215
Schedule 12E									
Less: Exclusions	-69,663	-36,506	-106,169	-80,784	-36,834	-117,618	-84,196	-37,730	-121,926
TOTAL, SAL APPROPRIATIONS			\$124,164			\$137,252			\$140,289
CALCULATION OF LIMIT ROOM									
Appropriations Limit (Sec. 12.00)			\$141,492			\$147,597			\$166,007
Less: Total SAL Appropriations			124,164			137,252			140,289
Appropriation Limit Room			\$17,328			\$10,345			\$25,718

**SCHEDULE 12B AT 2025-26 GOVERNOR'S BUDGET
REVENUES TO EXCLUDED FUNDS**

(Dollars in Thousands)

	Actual 2023-24	Estimated 2024-25	Estimated 2025-26
MAJOR REVENUES:			
4110400-Cigarette Tax	\$1,291,941	\$1,203,640	\$1,162,326
4114000-Mobilehome In-Lieu Tax	1,887	2,088	2,088
4115600-Motor Vehicles - Other Fees	177,780	186,832	186,832
Total, MAJOR TAXES AND LICENSES	\$1,471,608	\$1,392,560	\$1,351,246
MINOR REVENUES:			
REGULATORY TAXES AND LICENSES:			
4120000-Beverage Container Redemption Fees	\$1,569,806	\$1,584,998	\$1,614,612
4120400-Building Construction Filing Fees - Physically Handicapped	4,966	4,691	4,691
4120700-Cannabis Licensing Fees	48,366	76,146	79,953
4120800-Corporation Fees - Domestic Corporations	12,324	12,800	12,800
4121000-Corporation Fees - Foreign Corporations	1,340	1,400	1,400
4121200-Delinquent Fees	12,332	13,308	13,685
4121600-Elevator and Boiler Inspection Fees	38,485	37,660	37,660
4121800-Employment Agency Filing Fees	878	670	670
4122000-Employment Agency License Fees	5,305	5,655	5,655
4122200-Energy Resources Surcharge	993,370	1,103,447	1,109,081
4122600-Explosive Permit Fees	1	--	--
4122800-Filing Financing Statements	3,022	3,100	3,100
4123000-Fish and Game - Licenses, Tags, and Permits	123,258	127,535	127,535
4123200-Fish and Game - Taxes	1,106	836	836
4123400-Genetic Disease Testing Fees	152,371	178,132	176,430
4123720-Horse Racing Licenses	20,741	21,668	21,790
4123740-Horse Racing Miscellaneous	--	2	2
4123800-Industrial Homework Fees	--	1	1
4124000-Insurance Company - Examination Fees	26,671	20,702	23,469
4124200-Insurance Company - License Fees and Penalties	76,292	77,952	79,500
4124400-Insurance Company - General Fees	39,164	39,717	40,146
4124600-Insurance Company - Proposition 103 Fees	48,858	51,330	43,581
4124800-Insurance Fraud Assessment - Automobile	52,135	54,524	54,930
4125000-Insurance Fraud Assessment - General	14,080	15,363	15,565
4125200-Insurance Fraud Assessment - Workers Compensation	86,044	90,329	90,329
4125400-Liquor License Fees	97,472	103,605	107,233
4125600-New Motor Vehicle Dealer License Fee	1,743	1,743	1,743
4125800-Notary Public License Fees	1,005	1,100	1,100
4126000-Off Highway Vehicle Fees	13,919	17,000	17,000
4126400-Processing Fee	241	271	271
4126600-Public Utilities Commission - Quarterly Fees	345,620	329,324	309,762
4126800-Public Utilities Commission - Penalties on Quarterly Fees	3	--	--
4127000-Real Estate - Examination Fees	4,059	4,487	4,487
4127200-Real Estate - License Fees	41,078	52,123	52,020
4127300-Refinery Fees	4,553	4,088	4,088
4127400-Renewal Fees	511,252	540,573	555,279
4128000-Subdivision Filing Fees	7,088	9,420	9,420
4128400-Teacher Credential Fees	30,779	26,180	26,180
4128600-Teacher Examination Fees	--	1,828	1,828
4129000-Other Fees and Licenses	11,420	11,150	11,700
4129200-Other Regulatory Fees	8,073,404	9,307,083	9,574,582
4129400-Other Regulatory Licenses and Permits	1,035,256	1,048,731	1,321,205
4129600-Other Regulatory Taxes	150,636	190,397	176,932
Total, REGULATORY TAXES AND LICENSES	\$13,660,443	\$15,171,069	\$15,732,251
REVENUE FROM LOCAL AGENCIES:			
4130000-Architecture Public Building Fees	\$82,051	\$90,120	\$90,120
4131000-Crimes of Public Offense Fines	19,383	20,000	20,000
4131500-Felony Conviction Penalties	32,616	36,002	36,002
4132000-Fingerprint Identification Card Fees	105,186	105,186	105,186
4132500-Fish and Game Fines	740	544	544
4133000-Fish and Game Fines - Additional Assessments	45	57	57
4133500-Fish and Game Fines - Penalty Assessments	132	148	148
4134000-Local Agencies - Interest on Loans	481	411	427
4134500-Local Agencies - Cost Recoveries	100	100	100
4135000-Local Agencies - Miscellaneous Revenue	779,009	654,784	662,549
4136500-Traffic Violation Penalties	1	--	--

SCHEDULE 12B AT 2025-26 GOVERNOR'S BUDGET
REVENUES TO EXCLUDED FUNDS
(Dollars in Thousands)

	Actual 2023-24	Estimated 2024-25	Estimated 2025-26
4137000-Trial Court Revenues	6	--	--
Total, REVENUE FROM LOCAL AGENCIES	\$1,019,750	\$907,352	\$915,133
SERVICES TO THE PUBLIC:			
4140000-Document Sales	\$3,701	\$4,057	\$4,057
4140500-Emergency Telephone User's Surcharge	186,300	229,585	214,585
4140505-Suicide and Behavioral Health Telephone Surcharge	44,276	44,276	44,276
4142500-License Plate Fees - Personalized Plates	76,169	75,372	76,600
4143500-Miscellaneous Services to the Public	145,916	158,432	139,738
4144000-Parental Fees	525	849	875
4144500-Parking Lot Revenues	20,448	20,500	20,650
4145500-Secretary of State - Fees	47,726	49,680	49,525
4146000-State Beach and Park Service Fees	130,009	130,243	130,243
Total, SERVICES TO THE PUBLIC	\$655,070	\$712,994	\$680,549
USE OF PROPERTY AND MONEY:			
4150000-Geothermal Resources Well Fees	\$3,821	\$3,821	\$3,821
4150500-Interest Income - Interfund Loans	4,016	747	132
4151000-Interest Income - Other Loans	5,692	6,021	6,021
4151500-Miscellaneous Revenue - Use of Property and Money	20,732	19,888	19,888
4152500-Rental of State Property	18,197	17,386	17,452
4152550-Lease Revenue	471	318	300
4154000-Royalties - Federal Land	35,088	35,123	35,196
4160000-Investment Income - Condemnation Deposits Fund	789	116	116
4161000-Investment Income - Other	613	263	263
4162000-Investment Income - Pooled Money Investments	5,021	380	380
4163000-Investment Income - Surplus Money Investments	1,115,523	906,458	744,798
Total, USE OF PROPERTY AND MONEY	\$1,209,963	\$990,521	\$828,367
MISCELLANEOUS:			
4170600-Carbon Allowances Auction Proceeds	\$5,133,000	\$4,060,000	\$4,174,000
4170700-Civil and Criminal Violation Assessment	145,561	10,326	10,636
4170800-Confiscated Property Sales	13	3	3
4171000-Cost Recoveries - Delinquent Receivables	133	198	200
4171100-Cost Recoveries - Other	99,707	90,360	88,788
4171200-Court Filing Fees and Surcharges	567,583	585,172	609,695
4171300-Donations	1,951	2,249	2,249
4171400-Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	10,655	6,978	6,978
4171500-Escheat - Unclaimed Property	45	--	--
4172000-Fines and Forfeitures	174,851	171,216	170,633
4172200-Fine and Penalties - Horse Racing	97	253	253
4172500-Miscellaneous Revenue	5,208,491	6,391,187	8,874,367
4172800-Parking Violations	4,725	4,600	4,600
4172900-Penalty Assessments - Criminal Fines	121,837	118,548	117,999
4173000-Penalty Assessments - Other	989,362	303,077	267,189
4173100-Personal Income Tax - Penalties and Interest	23,598	23,598	23,598
4173110-Individual Shared Responsibility Penalty Assessments	303,097	292,982	284,001
4173400-Settlements and Judgments - Anti-Trust Actions - Attorney General	57,394	9,310	9,310
4173500-Settlements and Judgments - Other	352,211	149,672	142,292
4173600-State Public Land Sales	343	1,360	2,352
4173800-Traffic Violations	17,362	17,819	18,901
4173900-Tribal Gaming Revenues	8,072	--	43,113
4174000-Unclaimed Contributions	175	--	--
4174100-Unemployment and Disability Insurance Contributions - Penalties and Interest	201,046	185,087	188,785
4170400-Capital Asset Sales Proceeds	4,365	113	113
4180050-Cash Adjustment for Transportation Funds	-1,937	-5,325	-4,564
Total, MISCELLANEOUS	\$13,423,737	\$12,418,783	\$15,035,491
TOTAL, MINOR REVENUES	\$29,968,963	\$30,200,719	\$33,191,791
TOTALS, Revenue to Excluded Funds (MAJOR and MINOR)	\$31,440,571	\$31,593,279	\$34,543,037

**SCHEDULE 12C AT 2025-26 GOVERNOR'S BUDGET
NON-TAX REVENUES IN FUNDS SUBJECT TO LIMIT**

(Dollars in Thousands)

	Actual 2023-24		Estimated 2024-25		Estimated 2025-26	
	General Fund	Special Funds	General Fund	Special Funds	General Fund	Special Funds
MAJOR REVENUES:						
4113000-Identification Card Fees	\$ --	\$37,597	\$ --	\$36,989	\$ --	\$38,122
4113800-Lien Sale Application Fees	--	1,173	--	1,461	--	1,571
4115000-Motor Vehicles - Driver's License Fees	--	399,891	--	325,097	--	347,663
4115401-Motor Vehicles - Registration Fees - SAL Excludable	--	4,025,835	--	4,204,550	--	4,286,690
4115450-Transportation Improvement Fee	--	2,325,634	--	2,434,030	--	2,495,179
4115600-Motor Vehicles - Other Fees	--	86,468	--	91,876	--	93,019
Total, MAJOR TAXES AND LICENSES	\$ --	\$6,876,598	\$ --	\$7,094,003	\$ --	\$7,262,244
MINOR REVENUES:						
REGULATORY TAXES AND LICENSES:						
4120600-Candidate Filing Fee	\$1,104	\$ --	\$24	\$ --	\$1,366	\$ --
4125400-Liquor License Fees	--	1,137	--	1,142	--	1,142
4126000-Off Highway Vehicle Fees	--	5,195	--	4,011	--	3,927
4126400-Processing Fee	1,202	--	783	--	783	--
4129000-Other Fees and Licenses	288	--	--	--	--	--
4129200-Other Regulatory Fees	2,029	7,732	1,653	7,579	1,653	7,579
4129400-Other Regulatory Licenses and Permits	5,294	43,327	5,808	43,818	5,808	44,100
4129600-Other Regulatory Taxes	--	31,553	--	88,254	--	96,664
Total, REGULATORY TAXES AND LICENSES	\$9,917	\$88,944	\$8,268	\$144,804	\$9,610	\$153,412
REVENUE FROM LOCAL AGENCIES:						
4131000-Crimes of Public Offense Fines	\$55	\$ --	\$57	\$ --	\$57	\$ --
4133500-Fish and Game Fines - Penalty Assessments	--	120	--	--	--	--
4134500-Local Agencies - Cost Recoveries	15,002	21,550	15,000	19,107	15,000	19,656
4135000-Local Agencies - Miscellaneous Revenue	157,024	1	104,950	--	104,834	--
4135500-Narcotic Fines	999	--	1,000	--	1,000	--
Total, REVENUE FROM LOCAL AGENCIES	\$173,080	\$21,671	\$121,007	\$19,107	\$120,891	\$19,656
SERVICES TO THE PUBLIC:						
4140000-Document Sales	\$103	\$2,372	\$145	\$3,139	\$145	\$3,139
4142500-License Plate Fees - Personalized Plates	--	1	--	1	--	1
4143000-Medicare Receipts - Federal Government	2,149	--	4,700	--	4,700	--
4143500-Miscellaneous Services to the Public	1,189	87,214	1,019	66,644	1,013	66,402
4144500-Parking Lot Revenues	--	471	--	466	--	461
4145000-Pay Patients Board Charges	219	--	150	--	150	--
4145500-Secretary of State - Fees	83	--	176	--	72	--
Total, SERVICES TO THE PUBLIC	\$3,743	\$90,058	\$6,190	\$70,250	\$6,080	\$70,003
USE OF PROPERTY AND MONEY						
4151500-Miscellaneous Revenue - Use of Property and Money	\$1,409	\$1	\$1,360	\$417	\$1,360	\$417
4152000-Oil and Gas Leases - 1 Percent Revenue, Cities, and Counties	252	--	182	--	172	--
4152500-Rental of State Property	26,522	65,109	20,953	49,559	20,956	49,584
4155000-Royalties - State Lands	84,029	--	81,710	--	67,077	--
Total, USE OF PROPERTY AND MONEY	\$112,212	\$65,110	\$104,205	\$49,976	\$89,565	\$50,001
MISCELLANEOUS:						
4170100-Abandoned Property Revenue	\$928,909	\$ --	\$994,214	\$ --	\$1,075,947	\$ --
4170700-Civil and Criminal Violation Assessment	7,714	57	6,551	144	6,551	144
4170800-Confiscated Property Sales	9,243	--	10,728	--	10,728	--
4171000-Cost Recoveries - Delinquent Receivables	1	122	6	73	6	73
4171100-Cost Recoveries - Other	2,100,959	5,331	1,253,596	5,501	2,974,924	5,501
4171200-Court Filing Fees and Surcharges	506	--	--	--	--	--
4171400-Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	160,243	4,650	123,974	5,001	123,976	5,264
4171500-Escheat - Unclaimed Property	91	--	--	--	--	--
4172000-Fines and Forfeitures	2,895	--	2,526	--	2,527	--
4172400-Forest Product Sales	--	54,862	--	46,000	--	46,000
4172500-Miscellaneous Revenue	157,200	5,746	124,139	6,680	29,075	6,776
4172800-Parking Violations	13,699	--	14,594	--	14,594	--
4173000-Penalty Assessments - Other	23,114	2,061	37,693	1,400	37,693	1,400
4173200-Proceeds from Estates of Deceased Persons	820	--	1,244	--	1,244	--
4173500-Settlements and Judgments - Other	129,016	--	10,387	--	10,387	--
4173600-State Public Land Sales	--	7,861	--	28,561	--	28,561
4173800-Traffic Violations	--	10,556	--	9,662	--	9,531
4173900-Tribal Gaming Revenues	215	--	250	--	--	--
4174200-Uninsured Motorist Fees	545	203	480	204	480	214
4170400-Capital Asset Sales Proceeds	210	522	--	957	--	957
Total, MISCELLANEOUS	\$3,535,380	\$91,971	\$2,580,382	\$104,183	\$4,288,132	\$104,421
TOTAL, MINOR REVENUES	\$3,834,332	\$357,754	\$2,820,052	\$388,320	\$4,514,278	\$397,493
TOTALS, Non-Tax Revenues (MAJOR AND MINOR)	\$3,834,332	\$7,234,352	\$2,820,052	\$7,482,323	\$4,514,278	\$7,659,737

**SCHEDULE 12D AT 2025-26 GOVERNOR'S BUDGET
STATE APPROPRIATIONS LIMIT
TRANSFER FROM OTHER FUNDS TO INCLUDED FUNDS
(Dollars in Thousands)**

	Actual 2023-24		Estimated 2024-25		Estimated 2025-26	
	General Fund	Special Funds	General Fund	Special Funds	General Fund	Special Funds
Revenue Transfer from California Environmental License Plate Fund (0140) to Motor Vehicle Account, State Transportation Fund (0044) per Public Resources Code Section 21191	\$--	\$1,073	\$--	\$1,057	\$--	\$890
Revenue Transfer from College Access Tax Credit Fund (3263) to the General Fund (0001) per Revenue and Taxation Code Sections 17053.86 (Ch. 367/2014) and 17053.87 (Ch. 527/2017)	794	--	794	--	794	--
Revenue Transfer from Data and Innovation Revolving Fund Transfer (9753) to General Fund (0001)	--	--	15,000	--	--	--
Revenue Transfer from General Fund (0001) to Illegal Drug Lab Cleanup Account (0065)	-684	--	--	--	--	--
Revenue Transfer from Motor Vehicle Account, State Transportation Fund (0044) to General Fund (0001) per Government Code Section 16475	279	-279	157	-157	157	-157
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.4(b)	41,050	-41,050	41,751	-41,751	42,713	-42,713
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.5(b)	49,190	-49,190	49,190	-49,190	49,190	-49,190
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.6(a)(2)	69,238	-69,238	70,291	-70,291	70,537	-70,537
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.6(a)(3)	9,996	-9,996	9,996	-9,996	9,996	-9,996
Revenue Transfer from Site Operation and Maintenance Account, Hazardous Substance Account (0458) to Toxic Substances Control Account (0557) per Item 3960-011-0458, Annual Budget Act.	--	95	--	140	--	140
Revenue Transfer from the Air Pollution Control Fund (0115) to the Motor Vehicle Account (0044) for Motor Vehicle Account Offset	--	--	--	--	--	85,000
Revenue Transfer from the Business Fees Fund (0228) to the General Fund (0001) per Government Code Section 12176.	24,708	--	13,840	--	368	--
Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	33	--	33	--	33	--
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per 2024 Budget Act	--	--	-7,500	--	--	--
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per Government Code Section 16180(c)	-3,379	--	-3,379	--	-3,379	--
Revenue Transfer from the Greenhouse Gas Reduction Fund (3228) to the General Fund (0001) per Revenue and Taxation Code 6377.1	130,670	--	136,200	--	140,800	--
Revenue Transfer from the Greenhouse Gas Reduction Fund (3228) to the Motor Vehicle Account (0044) for Motor Vehicle Account Offset	--	--	--	--	--	81,176
Revenue Transfer from the Natural Resources and Parks Preservation Fund (3312) to the General Fund (0001) per Item 3790-311-3312, Budget Act of 2023	115,000	--	--	--	--	--
Revenue transfer from the Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338) to the General Fund (0001) per pending legislation	--	--	118	--	--	--
TOTAL TRANSFERS	\$ 436,895	-\$ 168,585	\$ 326,491	-\$ 170,188	\$ 311,209	-\$ 5,387

SCHEDULE 12E AT 2025-26 GOVERNOR'S BUDGET
STATE APPROPRIATIONS LIMIT
EXCLUDED APPROPRIATIONS
(Dollars in Millions)

	Fund	Actual 2023-24	Estimated 2024-25	Estimated 2025-26
DEBT SERVICE:				
9600 Bond Interest and Redemption (9600-510-0001)	General	\$5,049	\$5,361	\$5,821
(9600-510-3107)	Special	1,372	1,385	1,432
No Place Like Home bond (0977-501-3357)	Special	139	140	140
TOTAL -- DEBT SERVICE		<u>\$6,560</u>	<u>\$6,886</u>	<u>\$7,393</u>
QUALIFIED CAPITAL OUTLAY PROJECTS:				
Various (Ch. 3 Except DOT)	General	\$400	\$770	\$485
Various (Ch. 3 Except DOT)	Special	--	5	1
Various Qualified Capital Outlay Projects	General	8,271	3,131	3,094
Various Qualified Capital Outlay Projects	Special	2,151	1,162	1,064
Lease-Revenue Bonds (Capital Outlay)	General	571	567	636
Lease-Revenue Bonds (Capital Outlay)	Special	15	21	20
TOTAL -- CAPITAL OUTLAY		<u>\$11,408</u>	<u>\$5,656</u>	<u>\$5,300</u>
SUBVENTIONS:				
6100 K-12 / LCFF Apportionments	General	\$36,559	\$43,440	\$45,647
6100 K-12 Education Protection Account	General	7,016	12,465	10,300
6100 County Offices of Education Apportionments	General	843	826	747
6100 Subventions Not Counted in Local Limits	General	-23,141	-22,030	-21,799
6870 Community Colleges Apportionments	General	2,790	3,442	3,747
6870 Community Colleges Education Protection Account	General	867	1,541	1,273
SUBVENTIONS -- EDUCATION		<u>\$24,934</u>	<u>\$39,684</u>	<u>\$39,915</u>
5195 1991 State-Local Realignment Vehicle License Collection Account	Special	\$14	\$14	\$14
Vehicle License Fees	Special	2,608	2,697	2,769
Sales Tax	Special	4,754	4,862	4,988
5196 2011 State-Local Realignment Vehicle License Fees	Special	864	885	893
Sales Tax	Special	9,346	9,661	9,941
5180 Department of Social Services	General	8	--	--
9100 Tax Relief (9100-101-0001)	General	382	415	410
9210 Criminal Justice Fee Backfill	General	65	65	65
9210 Criminal Justice Fee Backfill (AB 177)	General	50	50	50
9210 Property Tax Backfill (9210-102-0001)	General	--	2	--
9210 Insufficient ERAF Backfills (9210-110-0001)	General	36	74	--
SUBVENTIONS -- OTHER		<u>\$18,127</u>	<u>\$18,725</u>	<u>\$19,130</u>
Various Subventions	General	\$5,664	\$6,479	\$5,270
Various Subventions	Special	3,333	2,048	3,721
Subventions Not Counted in Local Limits	General	-88	--	--
SUBVENTIONS -- GC Sec. 7903(b)		<u>\$8,909</u>	<u>\$8,527</u>	<u>\$8,991</u>
COURT AND FEDERAL MANDATES:				
Various Court and Federal Mandates (HHS)	General	\$18,743	\$18,757	\$22,569
Various Court and Federal Mandates (HHS)	Special	3,396	5,283	3,969
Various Court and Federal Mandates	General	5,578	5,429	5,881
Various Court and Federal Mandates	Special	309	319	336
TOTAL -- MANDATES		<u>\$28,026</u>	<u>\$29,788</u>	<u>\$32,755</u>
SCA2/SB1				
Retail Sales and Use Tax: Diesel	Special	\$466	\$411	\$406
TOTAL -- SCA2/SB1		<u>\$466</u>	<u>\$411</u>	<u>\$406</u>
PROPOSITION 111:				
Motor Vehicle Fuel Tax: Gasoline	Special	\$6,549	\$6,660	\$6,714
Motor Vehicle Fuel Tax: Diesel	Special	1,190	1,281	1,322
TOTAL -- PROPOSITION 111		<u>\$7,739</u>	<u>\$7,941</u>	<u>\$8,036</u>
TOTAL EXCLUSIONS:				
General Fund		\$69,663	\$80,784	\$84,196
Special Funds		\$36,506	\$36,834	\$37,730

**SCHEDULE 13 AT 2025-26 GOVERNOR'S BUDGET
PROPOSITION 98 FINAL CERTIFICATION**
(Dollars in Thousands)

	2023-24
State Appropriations Limit General Fund Revenues	\$188,917,671
Proposition 98 General Fund	\$67,092,566
Education Protection Account	(\$7,882,870)
Local Revenues	\$31,391,683
Total State and Local Prop 98^{1/}	\$98,484,249
Prop 98 Test	2
Appropriations over/(under) the Prop 98 Guarantee	0
 Proposition 98 Factors	
K-14 Appropriations ^{1/}	\$98,484,249
K-12 Average Daily Attendance	5,449,360
Full-time Equivalent Students	1,100,665
Civilian Population	38,930,864
K-12 Average Daily Attendance (% growth)	0.82%
Per Capita Personal Income (Test 2) (% growth)	4.43%
Per Capita General Fund plus 0.5% (Test 3) (% growth)	7.31%
Test 1 Percentage	38.54%
Spike Protection ^{1/}	N/A
 Proposition 98 Obligations^{1/}	
Maintenance Factor Paid (-)	\$0
Maintenance Factor Created (+)	\$7,959,844
 Proposition 98 Re-benchings (included in calculation):	
One-Time:	(\$13,031)
Ongoing:	\$985,217

^{1/}Proposition 98 was suspended per Chapter 27, Statutes of 2024 (SB 154).

Finance Glossary of Accounting and Budgeting Terms

The following terms are used frequently throughout the Governor's Budget, the Governor's Budget Summary, the annual Budget (Appropriations) Bill, the Enacted Budget, and other documents. Definitions are provided for terms that are common to many of these publications. For definitions of terms unique to a specific program area, please refer to the individual budget presentation. Certain terms may be interpreted or used differently depending on the context, the audience, or the purpose.

Abatement

A reduction to an expenditure that has already been made. In state accounting, only specific types of receipts are accounted for as abatements, including refund of overpayment of salaries, rebates from suppliers or third parties for defective or returned merchandise, jury duty and witness fees, and property damage or loss recoveries. (See SAM 8288, 8366 for more detail.)

Abolishment of Fund

The closure of a fund pursuant to the statutory enactment or operation of law. Funds may also be administratively abolished by the Department of Finance with the concurrence of the State Controller's Office. When a special fund is abolished, all of its assets, liabilities, and surplus are transferred by the State Controller's Office to a successor fund, or if no successor fund is specified, then to the General Fund. (GC 13306, 16346; SAM 7455.)

Account

A classification code used in FI\$Cal (PeopleSoft) to identify an asset, liability, fund balance, receipt, expenditure, transfer, or statistical measurement in a transaction. Accounts combine several legacy codes in the Uniform Codes Manual such as the general ledger code, receipt and object of expenditure codes into a single account code. (See also "Chart of Accounts Crosswalk" and "Uniform Codes Manual.") (SAM 7600 et seq.)

Accruals

Revenues or expenditures that have been recognized for that fiscal year but not received or disbursed until a subsequent fiscal year. Annually, accruals are included in the revenue and expenditure amounts reported in departments' budget documents and year-end financial reports. For budgetary purposes, departments' expenditure accruals also include payables and outstanding encumbrances at the end of the fiscal year for obligations attributable to that fiscal year.

Accrual Basis of Accounting

The basis of accounting in which transactions are recognized in the fiscal year when they occur, regardless of when cash is received or disbursed. Revenue is recognized in the fiscal year when earned, and expenses are recognized in the fiscal year when incurred, generally when goods/services are received or when contracts are performed. Also referred to as the full accrual basis of accounting. (SAM 7440.)

Administration

Refers to the Governor's Office and those individuals, departments, and offices reporting to it (e.g., the Department of Finance).

Administration Program Costs

The indirect costs of a program, typically a share of the costs of the administrative units serving the entire department (e.g., the Director's Office, Legal, Personnel, Accounting, and Business Services). "Distributed Administration" costs represent the distribution of the indirect costs to the various program activities of a department. In most departments, all administrative costs are distributed. (See also "Indirect Costs" and "Statewide Cost Allocation Plan.")

Administratively Established Positions

Positions authorized by the Department of Finance during a fiscal year that were not included in the Budget. Such positions terminate at the end of the fiscal year, or in order to continue, must meet certain criteria under Budget Act Control Section 31.00. (CS 31.00.)

Agency

A legal or an official reference to a government organization at any level in the state organizational hierarchy. (See the UCM—*Organization Codes*.)

or:

A government organization belonging to the highest level of the state organizational hierarchy as defined in the UCM. An organization whose head (Agency Secretary) is designated by Governor's order as a cabinet member.

Allocation

A distribution of funds or costs from one account or appropriation to one or more accounts or appropriations (e.g., the allocation of employee compensation funding from the statewide 9800 Budget Act items to departmental appropriation items). (SAM 9200 *et seq.*)

Allotment

The approved division of an amount (usually of an appropriation) to be expended for a particular purpose during a specified time period. An allotment is generally authorized on a line item expenditure basis by program or organization.

Amendment

A proposed or accepted change to a bill in the Legislature, the California Constitution, statutes enacted by the Legislature, or ballot initiative.

A-Pages

A common reference to the Governor's Budget Summary. Budget highlights now contained in the Governor's Budget Summary were once contained in front of the Governor's Budget on pages A-1, 2, etc., and were, therefore, called the A-Pages.

Appropriated Revenue

Revenue which, as it is earned, is reserved and appropriated for a specific purpose. An example is student fees received by state colleges that are by law appropriated for the support of the colleges. The revenue does not become available for expenditure until it is earned.

Appropriation

Authorization for a specific agency to make expenditures or create obligations from a specific fund for a specific purpose. Appropriations are usually limited in amount and period of time during which the expenditure is to be recognized. For example, appropriations made by the Budget Act are available for encumbrance for one year, unless otherwise specified. Appropriations made by other legislation are available for encumbrance for three years, unless otherwise specified, and appropriations stating "without regard to fiscal year" shall be available from year-to-year until fully expended. Legislation or the California Constitution can provide continuous appropriations, and voters can also make appropriations by approving ballot measures. An appropriation shall be available for encumbrance during the period specified therein, or if not specified, for a period of three years after the date upon which it first became available for encumbrance. Except for federal funds, liquidation of encumbrances must be within two years of the expiration date of the period of availability for encumbrance, at which time the undisbursed (i.e., unliquidated) balance of the appropriation is reverted into the fund. Federal funds have four years to liquidate. (GC 16304, 16304.1; SAM 8320, 8325, 8326.)

Appropriation Without Regard to Fiscal Year (AWRTFY)

An appropriation for a specified amount that is available from year-to-year until fully expended. (GC 16304; SAM 8325.)

Appropriations Limit, State (SAL)

The constitutional limit on the growth of certain appropriations from tax proceeds, generally set to the level of the prior year's appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another. (Article XIII B, § 8; GC 7900 et seq.; CS 12.00.)

Appropriation Schedule

The detail of an appropriation (e.g., in the Budget Act), showing the distribution of the appropriation to each of the programs or projects thereof.

Assembly

California's lower house of the Legislature composed of 80 members. As a result of Proposition 140 (passed in 1990) and Proposition 28 (passed in 2012), members elected in or after 2012 may serve 12 years in the Legislature in any combination of four-year state Senate or two-year state Assembly terms. (Article IV, § 2 (a).)

Audit

Typically a review of financial reports or performance activity (such as of an agency or program) to determine conformity or compliance with applicable laws, regulations, and/or standards. The state has three central organizations that perform audits of state agencies: the State Controller's Office, the Department of Finance, and the California State Auditor. Many state departments also have internal audit units to review their own internal functions and program activities. (SAM 20000, etc.)

Augmentation

An increase to a previously authorized appropriation or allotment. This increase can be authorized by Budget Act provisional language, control sections, or other legislation. Usually, a Budget Revision or an Executive Order is processed to the State Controller's Office to implement the increase. (SAM 8326.)

Authorized

Given the force of law (e.g., by statute). For some action or quantity to be authorized, it must be possible to identify the enabling source and date of authorization.

Authorized Positions

In the Salaries and Wages publication, the past year total authorized positions represent the number of actual positions filled for that year as reported by the State Controller's Office. For current year, total authorized positions include all regular ongoing positions approved in the Budget Act for that year, adjustments to limited-term positions and temporary help, and positions authorized through enacted legislation. For budget year, the number of authorized positions is the same as current year except for adjustments to remove expiring positions. (GC 19818.)

Availability Period

The time period during which an appropriation may be encumbered (i.e., committed for expenditure), usually specified by the law creating the appropriation. If no specific time is provided in legislation, the period of availability is three years. Unless otherwise provided, Budget Act appropriations are available for one year. However, based on project phase, capital outlay projects may have up to three years to encumber. An appropriation with the term "without regard to fiscal year" has an unlimited period of availability and may be encumbered at any time until the funding is exhausted. (See also "Encumbrance:") (SAM 8325.)

Balance Available

In regard to a fund, it is the excess of resources over uses. For budgeting purposes, the balance available in a fund condition is the carry-in balance, net of any prior year adjustments, plus revenues and transfers, minus expenditures. For accounting purposes, the balance available in a fund is the net of assets over liabilities and reserves that are available for expenditure.

For appropriations, it is the unobligated, or unencumbered, balance still available.

Baseline Budget

Also referred to as Workload Budget. (See "Workload Budget.")

Bill

A draft of a proposed law presented to the Legislature for enactment. (A bill has greater legal formality and standing than a resolution.)

Bond Funds

For legal basis budgeting purposes, funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds. These funds do not account for the debt retirement because the liability created by the sale of bonds is not a liability of bond funds. Depending on the provisions of the bond act, either the General Fund or a sinking fund pays the principal and interest on the general obligation bonds. The proceeds and debt of bonds related to self-liquidating bonds are included in non-governmental cost funds. (SAM 14400.)

Budget

A plan of operation expressed in terms of financial or other resource requirements for a specific period of time. (GC 13320, 13335; SAM 6120.)

Budget Act (BA)

An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget and amended by the Legislature. (SAM 6333.)

Budget Bill

Legislation presenting the Governor's spending proposal for the next fiscal year. The Budget Bill is prepared by the Department of Finance and submitted to each house of the Legislature in January (accompanying the Governor's Budget). The Budget Bill's authors are typically the budget committee chairpersons.

The California Constitution requires the Legislature to pass the Budget Bill and send it to the Governor for signature by midnight on June 15 each year. The Budget Bill becomes the Budget Act upon signature by the Governor, after any line-item vetoes. (*Art. IV. § 12(c); GC 13338; SAM 6325, 6333.*)

Budget Change Proposal (BCP)

A proposal to change the level of service or funding sources for activities authorized by the Legislature, propose new program activities not currently authorized, or to eliminate existing programs. The Department of Finance annually issues a Budget Letter with specific instructions for preparing BCPs. (SAM 6120.)

Budget Cycle

The period of time required to prepare the state financial plan and enact that portion of it applying to the budget year. Significant events in the cycle include:

- Preparation of the Governor's proposed budget (most activities occur between July 1 and January 10).
- Submission of the Governor's Budget and the Budget Bill to the Legislature (by January 10).
- Submission to the Legislature of proposed adjustments to the Governor's Budget
 - April 1—adjustments other than Capital Outlay and May Revision.
 - May 1—Capital Outlay appropriation adjustments.
 - May 14—May Revision adjustments for changes in General Fund revenues, expenditure adjustments to reflect updated revenue, and funding for Proposition 98, caseload, and population.
- Review and revision of the Governor's Budget by the Legislature.
- Return of the revised budget to the Governor by June 15, for signature after any line-item vetoes.
- Signing of the budget by the Governor.

(*Art. IV. § 10; GC 13308; SAM 6150.*)

Budget Letter

Budget and accounting policies and instructions issued by the Department of Finance to supplement the budgeting and accounting chapters of the State Administrative Manual.

Budget Period

The FISCAL (PeopleSoft) Terminology for Fiscal Year. (See also "Fiscal Year.")

Budget—Program

A program budget expresses the operating plan in terms of the costs of activities (programs) to be undertaken to achieve specific goals and objectives. The Governor's Budget is a

program budget, but also includes detailed categorization of proposed expenditures for goods and services (Expenditures by Category) related to the state operations of each department. (GC 13335, 13336; SAM 6210, 6220.)

Budget Request

A term used in the FI\$Cal (Hyperion) System reflecting any change to the currently enacted budget or proposed budget. This may be a Budget Change Proposal, revenue estimate change, or legislative action. A budget request is a way for each department to submit incremental requests for, or to make adjustments to, funding.

Budget Revision (BR)

A document prepared by the department that cites a legal authority to authorize a change in an appropriation. A BR must be approved by the Department of Finance. Typically, BRs either increase the appropriation or make adjustments to the categories or programs within the appropriation as scheduled. (SAM 6533, 6542, 6545.)

Budget Year (BY)

The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year). (See also "Fiscal Year.")

Business Unit

The four-digit code assigned to each state governmental entity (or a program) for fiscal system purposes. The business unit is the first segment of the budget item/appropriation number. (UCM—Organization Codes.)

Capital Outlay (CO)

A character representing expenditures of funds to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction. (CS 3.00.)

Carryover

The unencumbered balance of an appropriation that continues to be available for expenditure in years subsequent to the year of enactment. For example, if an appropriation has multiple years available to encumber, any unencumbered balance at the end of the first year is carried over to the following fiscal year.

Cash Basis of Accounting

The basis of accounting that records transactions at the time cash is received or disbursed. (SAM 7440.)

Cash Flow Statement

A statement of cash receipts and disbursements for a specified period of time.

Category (as used in FI\$Cal/Hyperion)

A grouping of related types of expenditures, such as personal services, operating expenses and equipment, special items of expense, unclassified, local costs, capital costs, and internal cost recovery; or, revenues (including revenue transfers). The Governor's Budget includes an "Expenditures by Category" section for each department at this level. (UCM—Account Codes.)

Changes in Authorized Positions

A schedule in the Governor's Budget that reflects staffing changes made subsequent to the adoption of the current year budget and enacted legislation. This schedule documents changes in positions for various reasons. Some examples are: actual expenditures in the past year, as well as transfers, positions established, selected re-classifications, and proposed new positions included in BCPs, for the current or budget year.

Chapter

The reference assigned by the Secretary of State to an enacted bill, numbered sequentially in order of enactment each calendar year. The enacted bill is then referred to by this "chapter" number and the year in which it became law. For example, *Chapter 1, Statutes of 2017*, would refer to the first bill enacted in 2017.

Character of Expenditures

A classification identifying the major purpose of an expenditure, such as state operations, local assistance, capital outlay, or unclassified. (*UCM—Fund Source/Appropriation Coding.*)

Chart of Accounts (COA) Crosswalk

A detailed guide found on the Department of Finance's website that crosswalks the Account Category Code to the legacy general ledger, receipts and object of expenditures codes in the Uniform Codes Manual. (See also "Account" and "Uniform Codes Manual.")

Claim Schedule

A manual request from a state department to the State Controller's Office to disburse payment from a legal appropriation or account for a lawful state obligation. The claim schedule identifies the appropriation or account to be charged, the payee(s), the amount(s) to be paid, and an affidavit attesting to the validity of the request. Claims against the state for which there is no provision for payment (e.g., no appropriation available for payment), will be submitted to the Department of General Services. (See also "Voucher.") (*SAM 7340, 8422.12, 8422.20.*)

Capital Outlay Budget Change Proposal (COBCP)

Capital outlay budgets are zero-based each year; therefore, the department must submit a written capital outlay budget change proposal for each new project, or subsequent phase of an existing project, for which the department requests funding. (*SAM 6818.*)

Conference Committee

A committee of three members (approximately two-thirds from the majority party, and one-third from the minority party) from each house, appointed to meet and resolve differences between versions of a bill (e.g., when one house of the Legislature does not concur with bill amendments made by the other house). If resolution cannot be reached, another conference committee can be selected, but no more than three different conference committees can be appointed on any one bill. Budget staff commonly refer to the conference committee on the annual budget bill as the "Conference Committee." (*SAM 6340.*)

Continuing Appropriation

An appropriation for a set amount that is available for more than one year. (*SAM 8326.*)

Continuous Appropriation

Constitutional or statutory expenditure authorization that is renewed each year without further legislative action. The amount available may be a specific, recurring sum each year; all or a specified portion of the proceeds of specified revenues that have been dedicated permanently to a certain purpose; or, whatever amount is designated for the purpose as determined by formula, e.g., school apportionments. Note: Government Code section 13340 sunsets statutory continuous appropriations on June 30 with exceptions specified in the section and other statutes. Control Section 30.00 of the annual Budget Act traditionally extends the continuous appropriations for one additional fiscal year. (GC 13340; SAM 8326.)

Control Sections

Sections of the Budget Act (i.e., 1.00 to the end) providing specific controls on the appropriations itemized in Section 2.00 of the Budget Act. (See more detail under "Sections.")

Cost-of-Living Adjustments (COLA)

Increases provided in state-funded programs that include periodic adjustments predetermined in state law (statutory, such as K-12 education apportionments), or established at optional levels (discretionary) by the Administration and the Legislature each year through the budget process.

Current Year (CY)

A term used in budgeting and accounting to designate the operations of the present fiscal year in contrast to past or future periods. (See also "Fiscal Year.")

Debt Service

The amount of money required to pay interest on outstanding bonds and the principal of maturing bonds.

Department

A governmental organization, usually belonging to the third-level of the state organizational hierarchy, as defined in the Uniform Codes Manual. (*UCM—Organization Codes.*)

Department of Finance

The Department is a fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor. The Director sits as a member of the Governor's cabinet and senior staff. (GC 13000 et seq.; SAM 7310.)

Principal functions are as follows:

- Establish appropriate fiscal and accounting policies to carry out the state's programs.
- Prepare, explain, and administer the state's annual financial plan (budget), which the Governor is required under the State Constitution to present to the Legislature by January 10 of each year.
- Analyze legislation that has a fiscal impact.
- Provide fiscal and accounting training, advice, and consulting services to state departments.
- Monitor/audit expenditures by state departments to ensure compliance with law, approved standards, and policies.
- Develop economic forecasts and revenue estimates.
- Develop population and enrollment estimates and projections.
- Review expenditures for information technology activities of departments.

Detailed Budget Adjustments

Department Detailed Budget Adjustments are included in departmental budget displays to provide the reader a snapshot of proposed expenditure and position adjustments, why those changes are being proposed, and their dollar and position impact.

Detail of Appropriations and Adjustments

A budget display for each organization that reflects appropriations and adjustments by fund source for each character of expenditure (i.e., state operations, local assistance, and capital outlay). (SAM 6478.)

Employee Compensation/Retirement

Salary, benefit, employer retirement rate contribution adjustments, and any other related statewide compensation adjustments for state employees. Various 9800 Items of the Budget Act appropriate funds for compensation increases for most state employees (excluding Higher Education and some others); that is, they appropriate the incremental adjustment proposed for the salary and benefit adjustments for the budget year. The base salary and benefit levels are included in individual agency/departmental budgets.

Enacted Budget

A publication produced by Finance to reflect budget details as enacted. It is similar in detail as in the Governor's Budget. A PDF of this publication is available on Finance's eBudget website.

Enactment Year (ENY)

Refers to the first fiscal year of enactment or availability, whichever is later.

Encumbrance

The commitment of all or part of an appropriation. Encumbrances represent valid obligations related to unfilled purchase orders or unfulfilled contracts. Outstanding encumbrances are recognized as budgetary expenditures in the individual department's budget documents and their individual annual financial reports. For the General Fund budgetary purposes, the Department of Finance makes a statewide adjustment to remove the total outstanding encumbrances from overall General Fund expenditures and show the amount as a reserve in the fund balance, in accordance with Government Code section 13307. For other funds, such encumbrance adjustments are not made in the budget totals, and encumbrances are treated as budgetary expenditures that decrease the fund balance of these funds. (SAM 8340.)

Enrolled Bill Report (EBR)

An analysis prepared by Finance on legislative measures passed by both houses and referred to the Governor, to provide the Governor's Office with information concerning the measure, with a recommendation for action by the Governor. While approved bill analyses become public information, EBRs do not. Note that EBRs are not prepared for Constitutional Amendments, or for Concurrent, Joint, or single house resolutions, because these are not acted upon by the Governor. (SAM 6965.)

Enrollment, Caseload, and Population Adjustments

These adjustments are generally formula or population driven and are components of the workload budget. (See "Workload Budget.")

Executive Branch

One of the three branches of state government, responsible for implementing and administering the state's laws and programs. The Governor's Office and those individuals, departments, and offices reporting to it (the Administration), are part of the Executive Branch.

Executive Order (EO)

A budget document issued by the Department of Finance ordering the State Controller's Office to make an adjustment in their accounts. The adjustments are typically authorized by Budget Act provisional language, Budget Act control sections, and other statutes. An EO is used when the adjustment makes increases or decreases on a statewide basis, involves two or more appropriations, or makes certain transfers or loans between funds.

Exempt Employees

State employees exempt from civil service pursuant to subdivision (e), (f), or (g), of Section 4 of Article VII of the California Constitution. Examples include department directors and other gubernatorial appointees. (SAM 0400.)

Expenditure

Expenditures reported on a department's year-end financial reports and "past year" budget documents consist of amounts paid and accruals (including outstanding encumbrances and payables) for obligations created for the last fiscal year. "Current year" and "budget year" expenditures in budget documents are estimates for the respective fiscal year. (See "Encumbrance," also referred to as "budgetary expenditures.")(SAM 8360.)

Expenditure Authority

The authorization to make an expenditure (usually by a budget act appropriation, provisional language, or other legislation).

Expenditures by Category

A budget display for each department that reflects actual past year, estimated current year, and proposed budget year expenditures presented by character of expenditure (e.g., state operations and/or local assistance) and category of expenditure (e.g., personal services, operating expenses and equipment). (SAM 6475.)

3-Year Expenditures and Positions

A display at the start of each departmental budget that presents the various departmental programs by title, dollar totals, positions, and source of funds for the past, current, and budget years.

Federal Fiscal Year

The accounting period of the federal government, which begins on October 1 and ends the following September 30. For example, a reference to federal fiscal year 2020 means the period beginning October 1, 2019 and ending September 30, 2020.

Federal Funds

For legal basis budgeting purposes, classification of funds into which money received in trust from an agency of the federal government will be deposited and expended by a state department in accordance with state and/or federal rules and regulations. State departments must deposit federal grant funds in the Federal Trust Fund or other appropriate federal fund in the State Treasury. (GC 13326 [Finance approval], 13338 approp. of FF, CS 8.50.)

Feeder Funds

For legal basis accounting purposes, funds into which certain taxes or fees are deposited upon collection. In some cases, administrative costs, collection expenses, and refunds are paid. The balance of these funds is transferable at any time by the State Controller's Office to the receiving fund, in most cases, the General Fund.

Final Budget

Generally refers to the Governor's Budget as amended by actions taken on the Budget Bill (e.g., legislative changes, Governor's vetoes). Note: subsequent legislation (law enacted after the Budget Bill is chaptered) may add, delete, or change appropriations, or require other actions that affect a budget appropriation.

Final Budget Summary

A document produced by the Department of Finance after enactment of the Budget Act, which reflects the Budget Act, any vetoes to language and/or appropriations, technical corrections to the Budget Act, and summary budget information. (See also "Budget Act" and "Final Change Book.") (SAM 6130, 6350.)

Final Change Book

A document produced by the Department of Finance after enactment of the Budget Act. It includes detailed fiscal information on the changes made to the budget bill that accompanies the Governor's Budget as submitted to the legislature on or before January 10 of each year. It contains a detailed list of changes in Budget Act items, non-Budget Act items, and control sections for state operations, local assistance, capital outlay, and unclassified items. The Final Change Book also includes fiscal summaries. (SAM 6355.)

Finance Letter (FL)

Proposals made by the Director of Finance to the chairpersons of the budget committees in each house to amend the Budget Bill and the Governor's Budget from that submitted on January 10 to reflect a revised plan of expenditure for the budget year and/or current year. Specifically, the Department of Finance is required to provide the Legislature with updated expenditure and revenue information for all policy adjustments by April 1, capital outlay technical changes by May 1, and changes for enrollment, caseload, population, updated revenues, and Proposition 98 by May 14. (GC 13308.)

Fi\$Cal

The acronym for the Financial Information System for California, the state's integrated financial and administrative IT system that supports accounting, budgeting, cash management, and procurement functions.

Fiscal Committees

Committees of members in each house of the Legislature that review the fiscal impact of proposed legislation, including the Budget Bill. Currently, the fiscal committees include the Senate Budget and Fiscal Review Committee, the Senate Appropriations Committee, the Assembly Appropriations Committee, and the Assembly Budget Committee. The Senate Budget and Fiscal Review Committee and the Assembly Budget Committee are broken into subcommittees responsible for specific state departments and/or subject areas. Both houses also have Revenue and Taxation Committees that are often considered fiscal committees.

Fiscal Impact Analysis

Typically refers to a section of an analysis (e.g., bill analysis) that identifies the costs and revenue impact of a proposal, and to the extent possible, a specific numeric estimate for applicable fiscal years.

Fiscal Year (FY)

A 12-month period during which revenue is earned and received, obligations are incurred, encumbrances are made, appropriations are expended, and for which other fiscal transactions are recognized. In California state government, the fiscal year begins July 1 and ends the following June 30. If reference is made to the state's FY 2020-21, this is the time period beginning July 1, 2020 and ending June 30, 2021. (GC 13290.)

Floor

The Assembly or Senate chambers, the term used to describe the location of a bill, or the type of session. Matters may be referred to as "on the floor."

Form 9

A request by a department for space planning services (e.g., new or additional space, lease extensions, or renewals desired by an agency in non-institutional buildings, whether state-owned or state-leased, relocatable buildings, and trailers) and also reviewed by the Department of Finance. (SAM 6453.)

Form 22

A department's request to transfer money to the Architectural Revolving Fund (e.g., for building improvements), reviewed by the Department of Finance. (GC 14957; SAM 1321.1.)

Fund

A legal budgeting and accounting entity that segregates moneys or other resources in the State Treasury for obligations, subject to specific restrictions or limitations. A separate self-balancing set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and balance, as well as its revenue and expenditures. (SAM 7400.)

Fund Balance

For accounting purposes, the excess of a fund's assets over its liabilities. For budgeting purposes, the excess of a fund's resources over its expenditures.

Fund Condition Statement

A budget display, included in the Governor's Budget, summarizing the operations of a fund for the past, current, and budget years. The display includes the beginning balance, prior year adjustments, revenue, transfers, loans, expenditures, the ending balance, and any reserves. Fund Condition Statements are required for all special funds. The Fund Condition Statement for the General Fund is Summary Schedule 1. Other funds are displayed at the discretion of the Department of Finance. (SAM 6481.)

General Fund (GF)

For legal basis accounting and budgeting purposes, the predominant fund for financing state government programs, used to account for revenues that are not specifically designated to be accounted for by any other fund. The primary sources of revenue for the General Fund are personal income tax, sales and use tax, and corporation taxes. The major uses of the General Fund are education (K-12 and higher education), health and human services programs, and correctional programs. (SAM 7410.)

Generally Accepted Accounting Principles (GAAP)

The accounting principles, rules, conventions, and procedures that are used for accounting and financial reporting. GAAP for governments are set by the Governmental Accounting Standards Board (GASB), the accounting and financial reporting standards setting body for state and local governments.

Governmental Cost Funds

For legal basis accounting and budgeting purposes, funds that derive revenue from taxes, licenses, and/or fees. (SAM 7410.)

Governor's Budget

The publication the Governor presents to the Legislature by January 10 each year. It contains recommendations and estimates for the state's financial operations for the budget year. It also displays the actual revenues and expenditures of the state for the prior fiscal year, and updates estimates for the current year revenues and expenditures. This publication is also produced in a web format known as the Governor's Proposed Budget Detail on the Department of Finance's website. (*Article IV, § 12; SAM 6120, et seq.*)

Governor's Budget Summary

A companion publication to the Governor's Budget that outlines the Governor's policies, goals, and objectives for the budget year. It provides a perspective on significant fiscal and/or structural proposals. This publication is also produced in a web format known as the Governor's Proposed Budget Summary on the Department of Finance's website.

Grants

Typically used to describe amounts of money received by an organization for a specific purpose but with no obligation to repay (in contrast to a loan, although the award may stipulate repayment of funds under certain circumstances). For example, the state receives some federal grants for the implementation of health and community development programs, and the state also awards various grants to local governments, private organizations, and individuals according to criteria applicable to a given program.

Indirect Costs

A cost that cannot be easily identified to a specific cost objective (e.g., program, organizational unit, project), but it is used for a common or joint purpose. Indirect costs benefit more than one cost objective and, therefore, must be allocated. (SAM 9211, 9213, 9213.1.)

Initiative

The power of the electors to propose statutes or Constitutional amendments and to adopt or reject them. An initiative must be limited to a single subject and be filed with the Secretary of State with the appropriate number of voter signatures in order to be placed on the ballot. (*Article II, § 8.*)

Item

A coding scheme or structure for an appropriation reflecting the respective Business Unit, reference number, and fund (if applicable). (See "Appropriation.")

Judgments

Usually refers to decisions made by courts against the state. Payment of judgments is subject to a variety of controls and procedures.

Language Sheets

Copies of the current Budget Act appropriation items provided to the Department of Finance and departmental staff each fall to update for the proposed Governor's Budget. These updated language sheets become the proposed Budget Bill. In the spring, language sheets for the Budget Bill are updated to reflect revisions to the proposed appropriation amounts, Item schedule(s) and provisions, and become the Budget Act.

Legislative Analyst's Office (LAO)

A non-partisan organization that provides advice to the Legislature on fiscal and policy matters. For example, the LAO annually publishes a detailed analysis of the Governor's Budget, which becomes the initial basis for legislative hearings on the Budget Bill. (SAM 7360.)

Legislative Counsel Bureau

A staff of attorneys who draft legislation (bills) and proposed amendments, and review, analyze, and render opinions on legal matters for the legislative members.

Legislative Counsel's Digest

A summary of what a legislative measure does, contrasting existing law and the proposed change. This summary appears on the first page of a bill.

Legislature, California

A two-house body of elected representatives vested with the responsibility and power to make laws affecting the state (except as limited by the veto power of the Governor). (See also "Assembly" and "Senate.") (SAM 6900.)

Local Assistance (LA)

The character of expenditures made for the support of local government or other locally administered activities.

Major Regulation

Any proposed rulemaking action adopting, amending, or repealing a regulation subject to review by the Office of Administrative Law (OAL) that will have an economic impact on California business enterprises and individuals in an amount exceeding 50 million dollars in any 12-month period between the date the major regulation is estimated to be filed with the Secretary of State through 12 months after the major regulation is estimated to be fully implemented (as estimated by the agency), computed without regard to any offsetting benefits or costs that might result directly or indirectly from that adoption, amendment, or repeal. An agency proposing a major regulation must submit a Standardized Regulatory Impact Assessment to the Department of Finance for review, and the agency must include Finance's comments and the agency's response when transmitting the proposed major regulation to OAL. (GC sections 11346-11348 of Article 5, Chapter 3.5, Part 1, Division 3, Title 2; SAM 6600-6616; California Code of Regulation, title 1, sections 2000-2004.)

Mandates

See "State-Mandated Local Program."

May Revision

An annual update to the Governor's Budget containing a revised estimate of General Fund revenues for the current and ensuing fiscal years, any proposals to adjust expenditures to reflect updated revenue estimates, and all proposed adjustments to Proposition 98,

presented by the Department of Finance to the Legislature by May 14 of each year. (See also "Finance Letter.") (SAM 6130; GC 13308.)

Merit Salary Adjustment (MSA)

A cost factor resulting from the periodic increase in salaries paid to personnel occupying authorized positions. Personnel generally receive a salary increase of five percent per year up to the upper salary limit of the classification, contingent upon the employing agency certifying that the employee's job performance meets the level of quality and quantity expected by the agency, considering the employee's experience in the position.

Merit salary adjustments for employees of the University of California and the California State University are determined in accordance with rules established by the regents and the trustees, respectively.

Funding typically is not provided for MSAs in the budget; given normal attrition rates, additional costs usually must be absorbed within existing resources. (GC 19832.)

Minor Capital Outlay

Construction projects, or equipment acquired to complete a construction project, estimated to cost less than \$656,000 plus any escalation per Public Contract Code section 10108. (SAM 6807.)

Modified Accrual Basis

The basis of accounting in which revenues are recognized if the underlying transaction has occurred as of the last day of the fiscal year and the amount is measurable and available to finance expenditures of the current period (i.e., the actual collection will occur either during the current period, or soon enough after the end of the current period, to be used to pay current year-end liabilities). Expenditures are recognized when the obligations are created, except for amounts payable from future fiscal year appropriations. This basis is generally used for the General Fund and special funds. (SAM 7440.)

Non-Add

Refers to a numerical value that is displayed in parentheses for informational purposes, but is not included in computing totals, usually because the amounts are already accounted for in the budget system or display.

Non-Governmental Cost Funds

For legal basis purposes, a classification for funds used to budget and account for revenues derived from sources other than general and special taxes, licenses, and fees, or certain other state revenues. Generally, expenditures of these funds do not represent a cost of government. (SAM 7410.)

Obligations

Amounts that a governmental unit may legally be required to pay out of its resources. Budgetary authority must be available before obligations can be created. For budgetary purposes, obligations include payables for goods or services received, but not yet paid for, and outstanding encumbrances (i.e., commitments for goods and services not yet received nor paid for).

One-Time Cost

A proposed or actual expenditure that is non-recurring (usually only in one annual budget) and not permanently included in baseline expenditures. Departments make baseline adjustments to remove prior year one-time costs and appropriately reduce their expenditure authority in subsequent years' budgets.

Operating Expenses and Equipment (OE&E)

A category of a support appropriation that includes accounts/categories of expenditure such as general expenses, printing, communication, travel, data processing, equipment, and accessories for the equipment. (SAM 6451.)

Out-of-State Travel (OST) blanket

A request by a state agency for Governor's Office approval of the proposed out-of-state trips to be taken by that agency's personnel during the fiscal year. (SAM 0760-0765.)

Overhead

Those elements of cost necessary in the production of an article or the performance of a service that are of such a nature that the amount applicable to the product or service cannot be determined directly. Usually, they relate to those costs that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, or supervision. (See also "Indirect Costs.")

Overhead Unit

An organizational unit that benefits the production of an article or a service but that cannot be directly associated with an article or service to distribute all of its expenditures to elements and/or work authorizations. The cost of overhead units are distributed to operating units or programs within the department. (See "Administration Program Costs.")

Past Year

The most recently completed fiscal year. (See also "Fiscal Year.")

Performance-Based Budget

A budget wherein proposed expenditures are organized and tracked primarily by measurable performance objectives for activities or work programs. A performance-based budget may also incorporate other bases of expenditure classification, such as character and object, but these are given a subordinate status to activity performance.

Personal Services

A category of expenditure that includes such accounts/categories of expenditures as the payment of salaries and wages of state employees and employee benefits, including the state's contribution to the Public Employees' Retirement Fund, insurance premiums for workers' compensation, and the state's share of employees' health insurance. (See also "Account" and "Category.") (SAM 6403; UCM—Account Codes.)

Plan of Financial Adjustment (PFA)

A plan proposed by a department, approved by the Department of Finance, and the State Controller's Office (SCO), to allocate costs paid from one item to one or more items within a department's appropriations. A PFA might be used, for example, to allow the department to pay all administrative costs out of its main item and then transfer the appropriate costs to the correct items for their share of the costs paid. The SCO transfers the funds upon receipt of a transaction request from the department stating the amount to be transferred based

on the criteria for cost distribution in the approved PFA. For departments using FISCAL, the SCO transfers the funds for PFA transactions using FISCAL's PFA functionality, which permits the allocation of costs based on the criteria for cost distribution in the approved PFA. (SAM 8452 et seq.)

Pooled Money Investment Account (PMIA)

A State Treasurer's Office accountability account maintained by the State Controller's Office to account for short-term investments purchased by the State Treasurer's Office as designated by the Pooled Money Investment Board on behalf of various funds.

Pooled Money Investment Board (PMIB)

A board comprised of the Director of Finance, the State Treasurer, and the State Controller, the purpose of which is to design and administer an effective cash management and investment program, using all monies flowing through the Treasurer's bank accounts and keeping all available monies invested, consistent with the goals of safety, liquidity, and yield. (GC 16480.1; SAM 7350.)

Positions

See "Authorized Positions."

Price Increase

A budget adjustment to reflect the inflation factors for specified operating expenses consistent with the budget instructions from the Department of Finance.

Prior Year Adjustment

In a Fund Condition Statement in the Governor's Budget, an adjustment for the difference between previously estimated accruals used in the development of the last Governor's Budget and actual expenditures or revenues. The adjustment amount is generally included to realign the beginning fund balance to ensure accurate fund balances. It may also include other technical adjustments.

Pro Rata

The amount of state administrative costs, paid from the General Fund and the Central Service Cost Recovery Fund (e.g., amounts expended by central service agencies/departments such as the Department of Finance, State Treasurer's Office, State Controller's Office, and Legislature for the general administration of state government and for providing centralized administrative services to state agencies/departments), that are apportioned to and recovered from special funds (other than the General Fund, Central Service Cost Recovery Fund, and federal funds) as determined by the Department of Finance. (GC 11010, 11270-11275, 13332.03; SAM 9215, 9215.1.)

Program Budget

See "Budget—Program or Traditional."

Program Cost Accounting

A level of accounting that identifies costs by activities performed in achievement of a purpose in contrast to the traditional line-item format. The purpose of accounting at this level is to produce cost data sufficiently accurate for allocating and managing program resources. (SAM 7131.)

Programs

Activities of a business unit grouped on the basis of common objectives. Programs can be further divided into subprograms.

Project Approval Lifecycle

The process to assess the full implications of a proposed information technology project that contains analyses of options, cost estimates, and other information. (SAM 4920-4928.)

Proposed New Positions

A request for an authorization to expend funds to employ additional people to perform work. Proposed new positions may be for an authorization sufficient to employ one person, or for a sum of funds (blanket) from which several people may be employed. (See also "Changes in Authorized Positions.")

Proposition 98

An initiative passed in November 1988, and amended in the June 1990 election, that provides a minimum funding guarantee for school districts, community college districts, and other state agencies that provide direct elementary and secondary instructional programs for kindergarten through grade 14 (K-14), beginning with fiscal year 1988-89. The term is also used to refer to any expenditures that fulfill the guarantee. (Article XVI, § 8.)

Provision

Language in a bill or act that imposes requirements or constraints upon actions or expenditures of the state. Provisions are often used to constrain the expenditure of appropriations but may also be used to provide additional or exceptional authority. (Exceptional authority usually begins with the phrase "Notwithstanding...".)

Public Service Enterprise Funds

For legal basis accounting purposes, the fund classification that identifies funds used to account for the transactions of self-supporting enterprises that render goods or services for a direct charge to the user (primarily the general public). Self-supporting enterprises that render goods or services for a direct charge to other state departments or governmental entities, account for their transactions in a Working Capital and Revolving Fund. (UCM—Fund Codes—Structure [Source Classification].)

Reappropriation

The extension of an appropriation's availability for encumbrance and/or expenditure beyond its set termination date and/or for a new purpose. Reappropriations are typically authorized by statute for one year at a time, but may be for some greater or lesser period. (SAM 8326.)

Recall

The power of the electors to remove an elected officer. (Article II, § 13.)

Redemption

The act of redeeming a bond or other security by the issuing agency.

Reference Code

A three-digit code identifying whether the item is from the Budget Act or some other source (e.g., legislation), and its character (e.g., state operations). This is the middle segment of the budget item/appropriation number. (UCM—Fund Source/Appropriation Coding.)

Referendum

The power of the electors to approve or reject statutes or parts of statutes, with specified exceptions and meeting specified deadlines and number of voters' signatures. (*Article II, § 9.*)

Refund to Reverted Appropriations

A receipt account to record the return of monies (e.g., abatements and reimbursements) to appropriations that have reverted. (*SAM 7680.*)

Reimbursement Warrant (or Revenue Anticipation Warrant)

A warrant that has been sold by the State Controller's Office as a result of a cash shortage in the General Fund, the proceeds of which will be used to reimburse the General Cash Revolving Fund. The Reimbursement Warrant may or may not be registered by the State Treasurer's Office. The registering does not affect the terms of repayment or other aspects of the Reimbursement Warrant. (*GC 17240-17255.*)

Reimbursements

An amount received as a payment for the cost of services performed/to be performed, or of other expenditures made for, or on behalf of, another entity (e.g., one department reimbursing another for administrative work performed on its behalf). Reimbursements represent the recovery of an expenditure. Reimbursements are available for expenditure up to the budgeted amount (scheduled in an appropriation), and a budget revision must be prepared and approved by the Department of Finance before any reimbursements in excess of the budgeted amount can be expended. (*SAM 6463, 8365.*)

Reserve

An amount of a fund balance set aside to provide for expenditures from the unencumbered balance for continuing appropriations, economic uncertainties, future apportionments, pending salary or price increase appropriations, and appropriations for capital outlay projects.

Revenue

Any addition to cash or other current assets (e.g., accounts receivables) that does not increase any liability or reserve and does not represent the reduction or recovery of an expenditure (e.g., reimbursements/abatements). Revenues are a type of receipt generally derived from taxes, licenses, fees, or investment earnings. Revenues are deposited into a fund for future appropriation, and are not available for expenditure until appropriated. (*UCM—Account Codes.*)

Revenue Anticipation Notes (RANs)

A cash management tool generally used to eliminate cash flow imbalances in the General Fund within a given fiscal year. RANs are not a budget deficit-financing tool.

Revenue Anticipation Warrant (RAW)

See "Reimbursement Warrant."

Reversion

The return of the unused portion of an appropriation to the fund from which the appropriation was made, normally two years (four years for federal funds) after the last day of an appropriation's availability period. The Budget Act often provides for the reversion of unused portions of appropriations when such reversion is to be made prior to the statutory

limit. The reversion may also occur upon order of Finance. (GC 16304, 16304.1.)

Reverted Appropriation

An appropriation that is reverted to its fund source after the date its liquidation period has expired.

Revolving Fund

Generally refers to a cash account known as an office revolving fund (ORF). It is not a fund but an advance from a primary support item. Departments may use the cash advance to disburse ORF checks for immediate needs, as specified in SAM. The cash account is subsequently replenished by a State Controller's Office transfer from a department appropriation. The size of departmental revolving funds is subject to Department of Finance approval within statutory limits. (SAM 8100, et seq.)

SAL

See "Appropriations Limit, State."

Salaries and Wages Supplement

An annual publication, issued shortly after the Governor's Budget, containing a summary of all positions by department, unit, and classification for the past, current, and budget years, as of July 1 of the current year. This publication is displayed on the Department of Finance's website. (See "Schedule 7A.")

Schedule

The detail of an appropriation in the Budget Bill or Act, showing its distribution to each of the programs, or projects thereof.

or:

A supplemental schedule submitted by departments to detail certain expenditures.

or:

A summary listing in the Governor's Budget.

Schedule 7A

A summary version of the State Controller's Office detailed Schedule 8 position listing for each department. The information reflected in this schedule is the basis for the "Salaries and Wages Supplement" displayed on the Department of Finance's website. (See "Salaries and Wages Supplement.") (SAM 6415, 6418.)

Schedule 8

A detailed listing generated from the State Controller's Office payroll records for a department's past, current, and budget year positions as of June 30 and updated for July 1. This listing must be reconciled with each department's personnel records and becomes the basis for centralized payroll and position control. The reconciled data should coincide with the level of authorized positions for the department per the final Budget. (SAM 6424, 6427, 6429, 6448.)

Schedule of Federal Funds and Reimbursements, Supplementary

A supplemental schedule (DF-301) submitted by departments during budget preparation that displays federal expenditures by source. (SAM 6460, 6466.)

Schedule of Operating Expenses and Equipment, Supplementary

A supplemental schedule (DF-300) submitted by departments during budget preparation that details by object the expenses included in the Operating Expenses and Equipment category. (SAM 6454, 6457.)

Section 1.50

A Control Section of the Budget Act that (1) specifies a certain format and style for the codes used in the Budget Act, (2) authorizes the Department of Finance to revise codes used in the Budget Act to provide compatibility with the Governor's Budget and records of the State Controller's Office, and (3) authorizes the Department of Finance to revise the schedule of an appropriation in the Budget Act or in other spending authority outside of the Budget Act for technical changes that are consistent with legislative intent. Examples of such technical changes to the schedule of an appropriation include the distribution of any unallocated amounts within an appropriation, adjustments of schedules to facilitate departmental accounting operations, and the augmentation of reimbursement amounts when the Legislature has approved the budget for the department providing the reimbursement. The Section also authorizes Finance to make certain technical corrections related to the implementation of and conversion into FISCAL.

Section 1.80

A Control Section of the Budget Act that includes periods of availability for Budget Act appropriations. (SAM 8325.)

Section 8.50

A Control Section of the Budget Act that provides the authority to increase federal fund spending authority.

Section 26.00

A Control Section of the Budget Act that provides the authority for the transfer of funds from one program or function within a schedule to another program or function within the same schedule, subject to specified limitations and reporting requirements to the Legislature. (SAM 6548.)

Section 28.00

A Control Section of the Budget Act that authorizes the Director of Finance to approve the augmentation or reduction of items of expenditure for the receipt of unanticipated federal funds or other non-state funds, and that specifies the related reporting requirements to the Legislature. Appropriation authority for unanticipated federal funds is contained in Section 8.50. (SAM 6551-6557.)

Section 28.50

A Control Section of the Budget Act that authorizes the Department of Finance to augment or reduce the reimbursement line of an appropriation schedule for reimbursements received from other state agencies. It also contains specific reporting requirements to the Legislature. (SAM 6551-6557.)

Section 30.00

A Control Section of the Budget Act that amends Government Code section 13340 to sunset continuous appropriations.

Section 31.00

A Control Section of the Budget Act that grants departments the authority to administratively establish or reclassify positions. This section states that administratively establishing positions outside of the budget process requires both Finance's approval and legislative notification. Administratively established positions are to be temporary and expire June 30 of the current year, unless extended by Finance and the Legislature during the following budget cycle. Additionally, Section 31.00 requires Finance to review all reclassification requests involving a position meeting a specified threshold.

Senate

The upper house of California's Legislature consisting of 40 members. As a result of Proposition 140 (1990, term limits) and Proposition 28 (2012, limits on Legislators' terms in office), members elected in or after 2012 may serve 12 years in the Legislature in any combination of four-year state Senate or two-year state Assembly terms. (*Article IV, § 2 (a).*)

Service Revolving Fund

A fund used to account for and finance many of the client services rendered by the Department of General Services. Amounts expended by the fund are reimbursed by sales and services priced at rates sufficient to keep the fund solvent. (*SAM 8471.*)

Settlements

Refers to any proposed or final settlement of a legal claim (usually a suit) against the state. Approval of settlements and payments for settlements are subject to numerous controls. (See also "Judgments.") (*GC 965.*)

Shared Revenue

A state-imposed tax, such as the gasoline tax, which is shared with local governments in proportion, or substantially in proportion, to the amount of tax collected or produced in each local unit. The tax may be collected either by the state and shared with the localities, or collected locally and shared with the state.

Sinking Fund

A fund or account in which money is deposited at regular intervals to provide for the retirement of bonded debt.

Special Fund for Economic Uncertainties

A fund in the General Fund (a similar reserve is included in each special fund), authorized by statute and Budget Act Control Section 12.30, to provide for emergency situations. (*GC 16418, 16418.5.*)

Special Funds

For legal basis budgeting purposes, funds created by statute, or administratively per Government Code section 13306, used to budget and account for taxes, licenses, and fees that are restricted by law for particular activities of the government. (*SAM 7410.*)

Special Items of Expense

An expenditure/account category that covers non-recurring large expenditures or special purpose expenditures that generally require a separate appropriation (or otherwise require separation for clarity). (*SAM 6469; UCM—Account Codes.*)

Sponsor

An individual, group, or organization that initiates or brings to a legislator's attention a proposed law change.

Spot Bill

An introduced bill that makes non-substantive changes in a law, usually with the intent to amend the bill at a later date to include substantive law changes. This procedure provides flexibility to meet the deadline for the introduction of bills.

Staff Benefits

An account/category of expenditure representing the state costs of contributions for employees' retirement, OASDI, health benefits, and non-industrial disability leave benefits. (See also "Account" and "Category.") (*SAM 6412; UCM—Account Codes.*)

State-Mandated Local Program

State reimbursements to local governments for the cost of activities required by legislative and executive acts. This reimbursement requirement was established by Chapter 1406, Statutes of 1972 (SB 90) and further ratified by the adoption of Proposition 4 (a constitutional amendment) at the 1979 general election. (*Article XIII B, § 6; SAM 6601.*)

State Operations (SO)

A character of expenditure representing expenditures for the support of state government, exclusive of capital investments and expenditures for local assistance activities.

Statewide Cost Allocation Plan (SWCAP)

The amount of state administrative costs (e.g., amounts expended by central service departments such as the State Treasurer's Office, the State Personnel Board, the State Controller's Office, and the Department of Finance for the general administration of state government) assessed and recovered from federal funds, as determined by the Department of Finance. These statewide administrative costs are for administering federal programs, which the federal government allows reimbursement. (*GC 13332.01-13332.02; SAM 9216, 9216.1, 9216.2.*)

Statute

A written law enacted by the Legislature and signed by the Governor (or a vetoed bill overridden by a two-thirds vote of both houses), usually referred to by its chapter number and the year in which it is enacted. Statutes that modify a state code are "codified" into the respective Code (e.g., Government Code, Health and Safety Code). (See also "Bill" and "Chapter.") (*Article IV, § 9.*)

Subcommittee

The smaller groupings into which Senate or Assembly committees are often divided. For example, the fiscal committees that hear the Budget Bill are divided into subcommittees generally by departments/subject area (e.g., Education, Resources, General Government).

Subventions

Typically used to describe amounts of money expended as local assistance based on a formula, in contrast to grants that are provided selectively and often on a competitive basis. For the purposes of Article XIII B, state subventions include only money received by a local agency from the state, the use of which is unrestricted by the statutes providing the subvention. (GC 7903.)

Summary Schedules

Various schedules in the Governor's Budget Summary that summarize state revenues, expenditures, and other fiscal and personnel data for the past, current, and budget years.

Sunset Clause

Language contained in a law that states the expiration date for that statute.

Tax Expenditures

Subsidies provided through the taxation systems by creating deductions, credits, and exclusions of certain types of income or expenditures that would otherwise be taxable.

Technical

In the budget systems, refers to an amendment that clarifies, corrects, or otherwise does not materially affect the intent of a bill.

Tort

A civil wrong, other than a breach of contract, for which the court awards damages. Traditional torts include negligence, malpractice, and assault and battery. Recently, torts have been broadly expanded such that interference with a contract and civil rights claims can be torts. Torts result in either settlements or judgments. (GC 948, 965-965.9; SAM 6472, 8494; Budget Act Items 9670.)

Traditional Budget

See "Budget—Program or Traditional."

Transfers

As displayed in fund condition statements, transfers reflect the movement of resources from one fund to another based on statutory authorization or specific legislative transfer appropriation authority.

Trigger

An event that causes an action or actions. Budget "trigger" mechanisms have been enacted in statute under which various budgeted programs are automatically reduced if revenues fall below expenditures by a specific amount.

Unanticipated Cost/Funding Shortage

A lack or shortage of (1) cash in a fund, (2) expenditure authority due to an insufficient appropriation, or (3) expenditure authority due to a cash problem (e.g., reimbursements not received on a timely basis). (See Budget Act Items 9840 and 9850.)

Unencumbered Balance

The balance of an appropriation not yet committed for specific purposes. (See "Encumbrance.")

Uniform Codes Manual (UCM)

A document maintained by the Department of Finance that sets standards for codes and various other information used in state fiscal reporting systems. These codes identify, for example, business units, programs, funds, receipts, line items, and objects of expenditure. The Accounts used in FI\$Cal combine the legacy general ledger code, receipt and object of expenditure codes in a single classification code. (See also "Account" and "Chart of Accounts Crosswalk.")

Unscheduled Reimbursements

Reimbursements collected by an agency that were not budgeted and are accounted for by a separate reimbursement category of an appropriation. To expend unscheduled reimbursements, a budget revision must be approved by the Department of Finance, subject to any applicable legislative reporting requirements (e.g., CS 28.50).

Urgency Statute/Legislation

A measure that contains an "urgency clause" requiring it to take effect immediately upon the signing of the measure by the Governor and the filing of the signed bill with the Secretary of State. Urgency statutes are generally those considered necessary for immediate preservation of the public peace, health, or safety, and such measures require approval by a two-thirds vote of the Legislature, rather than a majority. (*Article IV, § 8 (d)*). However, the Budget Bill and other bills providing for appropriations related to the Budget Bill may be passed by a majority vote to take effect immediately upon being signed by the Governor or upon a date specified in the legislation. (*Article IV § 12 (e) (1)*.)

Veto

The Governor's Constitutional authority to reduce or eliminate one or more items of appropriation while approving other portions of a bill. (*Article IV, §10 (e)*; SAM 6345.)

Voucher

A request-from a state department using FI\$Cal to the State Controller's Office to disburse payment from a legal appropriation or account for a lawful state obligation. The voucher identifies the appropriation or account to be charged, the payee, the amount(s) to be paid, and an affidavit attesting to the validity of the request.

Warrant

An order drawn by the State Controller directing the State Treasurer to pay a specified amount, from a specified fund, to the person or entity named. A warrant generally corresponds to a bank check but is not necessarily payable on demand and may not be negotiable. (*SAM 8400 et seq.*)

Without Regard to Fiscal Year (WRTFY)

Where an appropriation has no period of limitation on its availability. (*SAM 8325.*)

Working Capital and Revolving Fund

For legal basis accounting purposes, fund classification for funds used to account for the transactions of self-supporting enterprises that render goods or services for a direct charge to the user, which is usually another state department/entity. In contrast, self-supporting enterprises that render goods or services for a direct charge to the public account for their transactions in a Public Service Enterprise Fund.

Workload Budget

Workload Budget means the budget year cost of currently authorized services, adjusted for changes in enrollment, caseload, population, statutory cost-of-living adjustments, chaptered legislation, one-time expenditures, full-year costs of partial-year programs, costs incurred pursuant to Constitutional requirements, federal mandates, court-ordered mandates, state employee merit salary adjustments, and state agency operating expense and equipment cost adjustments. (GC 13308.05.) This definition is related to the calculation of the workload budget required by Section 36 of Article 13 of the California Constitution.

Year of Budget (YOB)

The fiscal year revenues and expenditures are recognized. For revenues, this is generally the fiscal year when revenues are earned, measurable, and "available." For expenditures, this is generally the fiscal year when obligations, including encumbrances, have been created during the availability period of the appropriation. When the availability period of encumbrance of an appropriation is one year (e.g., most Budget Act items), the YOB is the same as the year of appropriation (YOA) and the year of completion (YOC). However, when the availability period is more than one year, the YOB may be any fiscal year during the availability period, including the YOA or the YOC, as appropriate. For example, an appropriation created in 2016-17 and is available for three years, the YOA is 2016 and the YOC is 2018. If an obligation is created in 2017-18, the YOB for this obligation is 2017. In FISCAL (PeopleSoft), the YOB is referred to as Budget Period. The rules of recognition are not the same for all funds depending on the appropriate basis of accounting for the fund types or other factors.

Year of Completion (YOC)

The last fiscal year for which the appropriation is available for expenditure or encumbrance.

* Abbreviations used in the references cited:

<i>Article</i>	<i>Article of California Constitution</i>
<i>BA</i>	<i>Budget Act</i>
<i>CS</i>	<i>Control Section of Budget Act</i>
<i>GC</i>	<i>Government Code</i>
<i>SAM</i>	<i>State Administrative Manual</i>
<i>UCM</i>	<i>Uniform Codes Manual</i>