

**SCHEDULE 12E AT 2025 BUDGET ACT**  
**STATE APPROPRIATIONS LIMIT**  
**EXCLUDED APPROPRIATIONS**  
(Dollars in Millions)

	<b>Fund</b>	<b>Actual 2023-24</b>	<b>Estimated 2024-25</b>	<b>Estimated 2025-26</b>
<b>DEBT SERVICE:</b>				
9600 Bond Interest and Redemption (9600-510-0001)	General	\$5,049	\$5,271	\$5,608
(9600-510-3107)	Special	1,372	1,385	1,427
No Place Like Home bond (0977-501-3357)	Special	139	140	140
<b>TOTAL -- DEBT SERVICE</b>		<u>\$6,560</u>	<u>\$6,796</u>	<u>\$7,175</u>
<b>QUALIFIED CAPITAL OUTLAY PROJECTS:</b>				
Various (Ch. 3 Except DOT)	General	\$378	\$693	\$683
Various (Ch. 3 Except DOT)	Special	--	5	--
Various Qualified Capital Outlay Projects	General	7,956	3,128	4,271
Various Qualified Capital Outlay Projects	Special	2,165	1,124	1,149
Lease-Revenue Bonds (Capital Outlay)	General	571	561	643
Lease-Revenue Bonds (Capital Outlay)	Special	13	21	13
<b>TOTAL -- CAPITAL OUTLAY</b>		<u>\$11,083</u>	<u>\$5,532</u>	<u>\$6,759</u>
<b>SUBVENTIONS:</b>				
6100 K-12 / LCFF Apportionments	General	\$36,563	\$43,896	\$42,420
6100 K-12 Education Protection Account	General	7,016	13,166	10,554
6100 County Offices of Education Apportionments	General	794	802	791
6100 Subventions Not Counted in Local Limits	General	-22,251	-21,676	-20,764
6870 Community Colleges Apportionments	General	2,723	3,668	3,333
6870 Community Colleges Education Protection Account	General	867	1,627	1,304
<b>SUBVENTIONS -- EDUCATION</b>		<u>\$25,712</u>	<u>\$41,483</u>	<u>\$37,638</u>
5195 1991 State-Local Realignment				
Vehicle License Collection Account	Special	\$14	\$14	\$14
Vehicle License Fees	Special	2,609	2,726	2,828
Sales Tax	Special	4,754	4,772	4,923
5196 2011 State-Local Realignment				
Vehicle License Fees	Special	864	903	919
Sales Tax	Special	9,346	9,456	9,774
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	79
<b>SUBVENTIONS -- OTHER</b>		<u>\$18,128</u>	<u>\$18,477</u>	<u>\$19,062</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	--	--
<b>SUBVENTIONS -- GC Sec. 7903(b)</b>		<u>\$8,909</u>	<u>\$8,527</u>	<u>\$8,991</u>
<b>COURT AND FEDERAL MANDATES:</b>				
Various Court and Federal Mandates (HHS)	General	\$18,746	\$19,000	\$22,084
Various Court and Federal Mandates (HHS)	Special	3,396	5,283	3,969
Various Court and Federal Mandates	General	5,602	5,647	5,909
Various Court and Federal Mandates	Special	309	320	337
<b>TOTAL -- MANDATES</b>		<u>\$28,053</u>	<u>\$30,250</u>	<u>\$32,299</u>
<b>SCA2/SB1</b>				
Retail Sales and Use Tax: Diesel	Special	\$466	\$407	\$409
<b>TOTAL -- SCA2/SB1</b>		<u>\$466</u>	<u>\$407</u>	<u>\$409</u>
<b>PROPOSITION 111:</b>				
Motor Vehicle Fuel Tax: Gasoline	Special	\$6,549	\$6,751	\$6,799
Motor Vehicle Fuel Tax: Diesel	Special	1,187	1,287	1,327
<b>TOTAL -- PROPOSITION 111</b>		<u>\$7,736</u>	<u>\$8,038</u>	<u>\$8,126</u>
<b>TOTAL EXCLUSIONS:</b>		<u><b>\$106,647</b></u>	<u><b>\$119,510</b></u>	<u><b>\$120,459</b></u>
General Fund		\$70,131	\$82,868	\$82,710
Special Funds		\$36,516	\$36,642	\$37,749