

**SCHEDULE 12E AT 2026-27 GOVERNOR'S BUDGET**  
**STATE APPROPRIATIONS LIMIT**  
**EXCLUDED APPROPRIATIONS**  
(Dollars in Millions)

	Fund	Actual 2024-25	Estimated 2025-26	Estimated 2026-27
<b>DEBT SERVICE:</b>				
9600 Bond Interest and Redemption (9600-510-0001)	General	\$5,242	\$5,333	\$6,325
(9600-510-3107)	Special	1,387	1,433	1,456
No Place Like Home bond (0977-501-3357)	Special	139	140	140
<b>TOTAL -- DEBT SERVICE</b>		<u>\$6,768</u>	<u>\$6,906</u>	<u>\$7,921</u>
<b>QUALIFIED CAPITAL OUTLAY PROJECTS:</b>				
Various (Ch. 3 Except DOT)	General	\$539	\$811	\$310
Various (Ch. 3 Except DOT)	Special	4	--	--
Various Qualified Capital Outlay Projects	General	3,114	4,457	2,350
Various Qualified Capital Outlay Projects	Special	1,101	1,112	1,206
Lease-Revenue Bonds (Capital Outlay)	General	554	602	780
Lease-Revenue Bonds (Capital Outlay)	Special	13	13	13
<b>TOTAL -- CAPITAL OUTLAY</b>		<u>\$5,325</u>	<u>\$6,995</u>	<u>\$4,659</u>
<b>SUBVENTIONS:</b>				
6100 TK-12 / LCFF Apportionments	General	\$43,564	\$40,097	\$45,899
6100 TK-12 Education Protection Account	General	13,166	13,834	13,453
6100 County Offices of Education Apportionments	General	751	754	726
6100 Subventions Not Counted in Local Limits	General	-20,241	-19,661	-20,275
6870 Community Colleges Apportionments	General	4,220	3,314	3,474
6870 Community Colleges Education Protection Account	General	1,627	1,710	1,663
<b>SUBVENTIONS -- EDUCATION</b>		<u>\$43,087</u>	<u>\$40,048</u>	<u>\$44,940</u>
5195 1991 State-Local Realignment Vehicle License Collection Account	Special	\$14	\$14	\$14
Vehicle License Fees	Special	2,672	2,784	2,873
Sales Tax	Special	4,753	4,873	4,971
5196 2011 State-Local Realignment Vehicle License Fees	Special	891	918	934
Sales Tax	Special	9,415	9,743	9,936
9100 Tax Relief (9100-101-0001)	General	378	410	400
9210 Criminal Justice Fee Backfill	General	65	65	--
9210 Criminal Justice Fee Backfill (AB 177)	General	50	50	50
9210 Property Tax Backfill (9210-102-0001)	General	--	122	--
9210 Insufficient ERAF Backfills (9210-110-0001)	General	74	79	--
<b>SUBVENTIONS -- OTHER</b>		<u>\$18,312</u>	<u>\$19,058</u>	<u>\$19,178</u>
Various Subventions	General	\$6,479	\$5,270	\$5,178
Various Subventions	Special	2,048	3,721	3,756
Subventions Not Counted in Local Limits	General	-32	--	--
<b>SUBVENTIONS -- GC Sec. 7903(b)</b>		<u>\$8,495</u>	<u>\$8,991</u>	<u>\$8,934</u>
<b>COURT AND FEDERAL MANDATES:</b>				
Various Court and Federal Mandates (HHS)	General	\$19,004	\$22,846	\$23,917
Various Court and Federal Mandates (HHS)	Special	5,283	5,268	3,208
Various Court and Federal Mandates	General	5,697	5,865	5,984
Various Court and Federal Mandates	Special	298	301	307
<b>TOTAL -- MANDATES</b>		<u>\$30,282</u>	<u>\$34,280</u>	<u>\$33,416</u>
<b>SCA2/SB1</b>				
Retail Sales and Use Tax: Diesel	Special	\$409	\$386	\$367
<b>TOTAL -- SCA2/SB1</b>		<u>\$409</u>	<u>\$386</u>	<u>\$367</u>
<b>PROPOSITION 111:</b>				
Motor Vehicle Fuel Tax: Gasoline	Special	\$6,717	\$6,911	\$7,089
Motor Vehicle Fuel Tax: Diesel	Special	1,226	1,251	1,283
<b>TOTAL -- PROPOSITION 111</b>		<u>\$7,943</u>	<u>\$8,162</u>	<u>\$8,372</u>
<b>TOTAL EXCLUSIONS:</b>				
General Fund		\$84,251	\$85,958	\$90,234
Special Funds		\$36,370	\$38,868	\$37,553