

**SCHEDULE 8 AT 2026-27 GOVERNOR'S BUDGET
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)**

Sources	Actuals 2024-25			Estimated 2025-26			Estimated 2026-27		
	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	\$ 154,186	\$ --	\$ 154,186	\$ 153,140	\$ --	\$ 153,140	\$ 151,883	\$ --	\$ 151,883
4110250-Alcoholic Beverage Excise Tax - Distilled Spirits	260,082	--	260,082	263,782	--	263,782	267,129	--	267,129
4110300-Cannabis Excise & Cultivation Tax	--	589,795	589,795	--	612,426	612,426	--	598,457	598,457
4110400-Cigarette Tax	37,026	1,185,217	1,222,243	35,008	1,105,045	1,140,053	33,886	1,066,155	1,100,041
4110800-Corporation Tax	41,338,259	--	41,338,259	41,701,838	--	41,701,838	43,527,691	--	43,527,691
4113000-Identification Card Fees	--	45,125	45,125	--	46,446	46,446	--	47,805	47,805
4113400-Insurance Gross Premiums Tax	4,298,323	--	4,298,323	4,369,552	--	4,369,552	4,612,163	--	4,612,163
4113600-Jet Fuel Tax	--	3,925	3,925	--	4,150	4,150	--	4,150	4,150
4113800-Lien Sale Application Fees	--	1,124	1,124	--	1,133	1,133	--	1,142	1,142
4114000-Mobilehome In-Lieu Tax	906	1,888	2,794	972	2,021	2,993	972	2,021	2,993
4115000-Motor Vehicles - Driver's License Fees	--	440,010	440,010	--	407,400	407,400	--	332,937	332,937
4115100-Motor Vehicles - Fuel Tax (Diesel)	--	1,485,499	1,485,499	--	1,504,846	1,504,846	--	1,531,535	1,531,535
4115200-Motor Vehicles - Fuel Tax (Gasoline)	--	7,917,697	7,917,697	--	8,102,588	8,102,588	--	8,261,899	8,261,899
4115300-Motor Vehicles - License (In-Lieu) Fees	6	3,560,783	3,560,789	2	3,691,717	3,691,719	2	3,810,399	3,810,401
4115400-Motor Vehicles - Registration Fees	--	1,316,915	1,316,915	--	1,345,600	1,345,600	--	1,370,873	1,370,873
4115401-Motor Vehicles - Registration Fees (SAL Excludable)	--	4,211,134	4,211,134	--	4,271,731	4,271,731	--	4,423,416	4,423,416
4115450-Transportation Improvement Fee	--	2,505,340	2,505,340	--	2,549,105	2,549,105	--	2,679,772	2,679,772
4115460-Road Improvement Fee (Zero Emission Vehicles)	--	125,472	125,472	--	166,195	166,195	--	209,493	209,493
4115500-Motor Vehicles - Recovery Fees	--	1,835	1,835	--	1,835	1,835	--	1,835	1,835
4115600-Motor Vehicles - Other Fees	--	372,969	372,969	--	274,205	274,205	--	275,904	275,904
4116200-Personal Income Tax	130,177,960	3,470,145	133,648,105	137,840,392	4,455,928	142,296,320	142,202,089	4,621,185	146,823,274
4117000-Retail Sales and Use Tax	33,602,178	1,111,163	34,713,341	34,400,570	1,048,179	35,448,749	35,095,107	999,678	36,094,785
4117200-Retail Sales and Use Tax - Fiscal Recovery	--	--	--	--	--	--	--	--	--
4117400-Retail Sales and Use Tax - 2011 Realignment	--	9,617,786	9,617,786	--	9,897,738	9,897,738	--	9,897,738	9,897,738

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	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4117600-Retail Sales and Use Tax - 1991 Realignment	--	4,507,068	4,507,068	--	4,671,620	4,671,620	--	4,960,427	4,960,427
TOTALS, MAJOR TAXES AND LICENSES	\$ 209,868,926	\$ 42,470,890	\$ 252,339,816	\$ 218,765,256	\$ 44,159,908	\$ 262,925,164	\$ 225,890,922	\$ 45,096,821	\$ 270,987,743
MINOR REVENUES									
REGULATORY TAXES AND LICENSES									
4120000-Beverage Container Redemption Fees	--	1,630,030	1,630,030	--	1,656,120	1,656,120	--	1,710,921	1,710,921
4120400-Building Construction Filing Fees (Physically Handicapped)	--	6,006	6,006	--	5,803	5,803	--	5,252	5,252
4120600-Candidate Filing Fee	37	--	37	964	--	964	1,366	--	1,366
4120700-Cannabis Licensing Fees	--	29,995	29,995	--	17,050	17,050	--	20,568	20,568
4120800-Corporation Fees - Domestic Corporations	--	13,120	13,120	--	13,700	13,700	--	14,200	14,200
4121000-Corporation Fees - Foreign Corporations	--	1,309	1,309	--	1,400	1,400	--	1,500	1,500
4121200-Delinquent Fees	--	12,400	12,400	--	11,661	11,661	--	11,888	11,888
4121600-Elevator and Boiler Inspection Fees	--	41,484	41,484	--	41,758	41,758	--	42,635	42,635
4121800-Employment Agency Filing Fees	--	946	946	--	880	880	--	880	880
4122000-Employment Agency License Fees	--	5,297	5,297	--	5,443	5,443	--	5,443	5,443
4122200-Energy Resources Surcharge	--	1,090,053	1,090,053	--	1,095,149	1,095,149	--	1,095,149	1,095,149
4122400-Environmental and Hazardous Waste Fees	--	125,822	125,822	--	121,737	121,737	--	121,737	121,737
4122600-Explosive Permit Fees	--	1	1	--	--	--	--	--	--
4122800-Filing Financing Statements	--	2,965	2,965	--	3,100	3,100	--	3,200	3,200
4123000-Fish and Game - Licenses, Tags, and Permits	--	130,865	130,865	--	134,003	134,003	--	135,672	135,672
4123200-Fish and Game - Taxes	--	1,053	1,053	--	1,053	1,053	--	1,053	1,053
4123400-Genetic Disease Testing Fees	--	180,671	180,671	--	167,966	167,966	--	167,023	167,023
4123600-Highway Carriers Uniform Business License Tax	--	--	--	--	--	--	--	--	--
4123720-Horse Racing Licenses	--	20,918	20,918	--	21,385	21,385	--	20,937	20,937

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	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4123740-Horse Racing Miscellaneous	--	--	--	--	2	2	--	2	2
4123800-Industrial Homework Fees	--	1	1	--	1	1	--	1	1
4124000-Insurance Company - Examination Fees	--	22,938	22,938	--	21,099	21,099	--	21,099	21,099
4124200-Insurance Company - License Fees and Penalties	--	77,034	77,034	--	78,068	78,068	--	78,889	78,889
4124400-Insurance Company - General Fees	--	39,808	39,808	--	40,164	40,164	--	40,164	40,164
4124600-Insurance Company - Proposition 103 Fees	--	53,869	53,869	--	46,160	46,160	--	46,160	46,160
4124800-Insurance Fraud Assessment - Automobile	--	52,355	52,355	--	54,930	54,930	--	54,930	54,930
4125000-Insurance Fraud Assessment - General	--	14,330	14,330	--	15,565	15,565	--	15,565	15,565
4125200-Insurance Fraud Assessment - Workers Compensation	--	90,284	90,284	--	90,329	90,329	--	90,329	90,329
4125400-Liquor License Fees	--	102,563	102,563	--	104,555	104,555	--	107,463	107,463
4125600-New Motor Vehicle Dealer License Fee	--	1,777	1,777	--	1,743	1,743	--	1,743	1,743
4125800-Notary Public License Fees	--	747	747	--	780	780	--	700	700
4126000-Off Highway Vehicle Fees	--	19,195	19,195	--	19,423	19,423	--	19,385	19,385
4126200-Private Rail Car Tax	10,365	--	10,365	9,015	--	9,015	9,015	--	9,015
4126400-Processing Fee	1,308	342	1,650	783	348	1,131	783	348	1,131
4126600-Public Utilities Commission - Quarterly Fees	--	296,040	296,040	--	347,556	347,556	--	390,429	390,429
4126800-Public Utilities Commission - Penalties on Quarterly Fees	--	4	4	--	--	--	--	--	--
4127000-Real Estate - Examination Fees	--	4,540	4,540	--	4,195	4,195	--	4,195	4,195
4127200-Real Estate - License Fees	--	52,011	52,011	--	54,528	54,528	--	54,415	54,415
4127300-Refinery Fees	--	4,789	4,789	--	4,262	4,262	--	4,262	4,262
4127400-Renewal Fees	--	572,203	572,203	--	611,977	611,977	--	597,514	597,514
4128000-Subdivision Filing Fees	--	12,029	12,029	--	11,662	11,662	--	11,662	11,662
4128400-Teacher Credential Fees	--	31,427	31,427	--	30,431	30,431	--	30,431	30,431
4128600-Teacher Examination Fees	--	--	--	--	1,828	1,828	--	1,828	1,828
4128740-Trailer Coach License (In Lieu) Fees	44,596	--	44,596	45,262	--	45,262	45,262	--	45,262

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	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4129000-Other Fees and Licenses	78	-63,943	-63,865	--	79,960	79,960	--	85,460	85,460
4129200-Other Regulatory Fees	1,537	8,621,859	8,623,396	1,556	9,994,324	9,995,880	1,556	15,672,314	15,673,870
4129400-Other Regulatory Licenses and Permits	5,270	1,074,325	1,079,595	5,704	1,115,408	1,121,112	5,704	1,217,759	1,223,463
4129600-Other Regulatory Taxes	--	263,997	263,997	--	269,528	269,528	--	286,158	286,158
Totals, REGULATORY TAXES AND LICENSES	\$ 63,191	\$ 14,637,459	\$ 14,700,650	\$ 63,284	\$ 16,297,034	\$ 16,360,318	\$ 63,686	\$ 22,191,263	\$ 22,254,949
REVENUE FROM LOCAL AGENCIES									
4130000-Architecture Public Building Fees	--	99,300	99,300	--	101,396	101,396	--	91,256	91,256
4131000-Crimes of Public Offense Fines	65	20,000	20,065	58	20,000	20,058	58	20,000	20,058
4131500-Felony Conviction Penalties	--	36,006	36,006	--	36,002	36,002	--	36,002	36,002
4132000-Fingerprint Identification Card Fees	--	103,173	103,173	--	103,173	103,173	--	103,173	103,173
4132500-Fish and Game Fines	--	615	615	--	601	601	--	601	601
4133000-Fish and Game Fines - Additional Assessments	--	42	42	--	42	42	--	42	42
4133500-Fish and Game Fines - Penalty Assessments	--	207	207	--	139	139	--	139	139
4134000-Local Agencies - Interest on Loans	503	404	907	600	427	1,027	600	446	1,046
4134500-Local Agencies - Cost Recoveries	15,000	22,767	37,767	15,000	24,661	39,661	15,000	26,714	41,714
4135000-Local Agencies - Miscellaneous Revenue	109,862	655,019	764,881	106,736	664,619	771,355	106,736	668,392	775,128
4135500-Narcotic Fines	461	--	461	1,000	--	1,000	1,000	--	1,000
4136000-Open Space Cancellation Fee Deferred Taxes	3,471	5,000	8,471	--	2,500	2,500	--	2,500	2,500
4136500-Traffic Violation Penalties	--	1	1	--	--	--	--	--	--
Totals, REVENUE FROM LOCAL AGENCIES	\$ 129,362	\$ 942,534	\$ 1,071,896	\$ 123,394	\$ 953,560	\$ 1,076,954	\$ 123,394	\$ 949,265	\$ 1,072,659
SERVICES TO THE PUBLIC									
4140000-Document Sales	84	6,068	6,152	146	6,170	6,316	146	6,126	6,272
4140500-Emergency Telephone User's Surcharge	--	218,765	218,765	--	214,585	214,585	--	214,585	214,585
4140505-Suicide and Behavioral Health Telephone Surcharge	--	49,840	49,840	--	44,276	44,276	--	57,040	57,040
4142500-License Plate Fees -	--	74,461	74,461	--	75,128	75,128	--	75,128	75,128

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Sources	Actuals 2024-25			Estimated 2025-26			Estimated 2026-27		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Personalized Plates									
4143000-Medicare Receipts - Federal Government	2,256	--	2,256	4,700	--	4,700	4,700	--	4,700
4143500-Miscellaneous Services to the Public	972	251,358	252,330	1,023	241,477	242,500	1,017	238,600	239,617
4144000-Parental Fees	--	664	664	--	875	875	--	901	901
4144500-Parking Lot Revenues	--	24,995	24,995	--	23,922	23,922	--	24,027	24,027
4145000-Pay Patients Board Charges	123	--	123	150	--	150	150	--	150
4145500-Secretary of State - Fees	207	53,422	53,629	68	54,925	54,993	176	57,175	57,351
4146000-State Beach and Park Service Fees	--	115,572	115,572	--	131,922	131,922	--	131,922	131,922
Totals, SERVICES TO THE PUBLIC	\$ 3,642	\$ 795,145	\$ 798,787	\$ 6,087	\$ 793,280	\$ 799,367	\$ 6,189	\$ 805,504	\$ 811,693
USE OF PROPERTY AND MONEY									
4150000-Geothermal Resources Well Fees	--	4,146	4,146	--	3,821	3,821	--	3,821	3,821
4150500-Interest Income - Interfund Loans	23,329	13,828	37,157	--	--	--	--	--	--
4151000-Interest Income - Other Loans	225	5,144	5,369	209	5,088	5,297	192	5,263	5,455
4151500-Miscellaneous Revenue - Use of Property and Money	2,810	25,361	28,171	1,387	28,624	30,011	1,387	28,891	30,278
4152000-Oil and Gas Leases - 1 Percent Revenue, Cities, and Counties	239	--	239	169	--	169	145	--	145
4152500-Rental of State Property	24,684	91,170	115,854	20,956	69,597	90,553	20,959	70,126	91,085
4152550-Lease Revenue	--	427	427	--	300	300	--	300	300
4154000-Royalties - Federal Land	--	30,302	30,302	--	31,057	31,057	--	31,057	31,057
4155000-Royalties - State Lands	75,649	--	75,649	49,244	--	49,244	41,305	--	41,305
Totals, USE OF PROPERTY AND MONEY	\$ 126,936	\$ 170,378	\$ 297,314	\$ 71,965	\$ 138,487	\$ 210,452	\$ 63,988	\$ 139,458	\$ 203,446
INVESTMENT INCOME									
4160000-Investment Income - Condemnation Deposits Fund	14,217	1,192	15,409	--	601	601	--	601	601
4161000-Investment Income - Other	--	595	595	--	263	263	--	263	263
4162000-Investment Income - Pooled Money Investments	3,066,427	7,187	3,073,614	3,017,819	4,867	3,022,686	2,164,733	4,867	2,169,600
4163000-Investment Income - Surplus Money Investments	33,287	1,948,790	1,982,077	15,898	1,501,277	1,517,175	15,898	1,291,888	1,307,786

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	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Totals, INVESTMENT INCOME	\$ 3,113,931	\$ 1,957,764	\$ 5,071,695	\$ 3,033,717	\$ 1,507,008	\$ 4,540,725	\$ 2,180,631	\$ 1,297,619	\$ 3,478,250
MISCELLANEOUS									
4170100-Abandoned Property Revenue	1,559,883	--	1,559,883	1,671,550	--	1,671,550	1,759,203	--	1,759,203
4170400-Capital Asset Sales Proceeds	237	4,230	4,467	--	704	704	--	704	704
4170600-Carbon Allowances Auction Proceeds	--	3,379,000	3,379,000	--	3,770,000	3,770,000	--	3,770,000	3,770,000
4170700-Civil and Criminal Violation Assessment	5,524	25,787	31,311	5,519	24,448	29,967	5,519	24,448	29,967
4170800-Confiscated Property Sales	7,323	6	7,329	9,406	6	9,412	9,406	6	9,412
4171000-Cost Recoveries - Delinquent Receivables	1	335	336	6	231	237	6	231	237
4171100-Cost Recoveries - Other	3,107,814	132,981	3,240,795	1,314,675	91,876	1,406,551	702,584	98,103	800,687
4171200-Court Filing Fees and Surcharges	455	612,572	613,027	--	645,998	645,998	--	645,594	645,594
4171300-Donations	--	1,957	1,957	--	1,962	1,962	--	1,962	1,962
4171400-Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	251,188	11,284	262,472	552,743	11,959	564,702	152,743	12,241	164,984
4171500-Escheat - Unclaimed Property	438	87	525	--	--	--	--	--	--
4172000-Fines and Forfeitures	2,369	174,856	177,225	2,527	176,997	179,524	2,527	176,420	178,947
4172200-Fine and Penalties - Horse Racing	--	155	155	--	253	253	--	253	253
4172400-Forest Product Sales	--	54,818	54,818	--	46,000	46,000	--	46,000	46,000
4172500-Miscellaneous Revenue	104,551	7,667,440	7,771,991	30,326	5,855,580	5,885,906	30,327	6,150,719	6,181,046
4172600-Miscellaneous Tax Revenue	--	13,759,036	13,759,036	--	12,704,877	12,704,877	--	9,530,827	9,530,827
4172800-Parking Violations	13,354	2,104	15,458	14,217	2,401	16,618	14,217	2,401	16,618
4172900-Penalty Assessments - Criminal Fines	--	121,195	121,195	--	121,783	121,783	--	120,135	120,135
4173000-Penalty Assessments - Other	61,143	264,658	325,801	28,318	184,206	212,524	28,318	185,852	214,170
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	--	295,144	295,144	--	270,455	270,455	--	290,660	290,660
4173200-Proceeds from Estates of Deceased Persons	2,035	--	2,035	2,035	--	2,035	2,035	--	2,035

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4173400-Settlements and Judgments - Anti-Trust Actions (Attorney General)	--	1,010	1,010	--	17,750	17,750	--	15,750	15,750
4173500-Settlements and Judgments - Other	82,972	239,470	322,442	10,406	228,749	239,155	10,406	228,767	239,173
4173600-State Public Land Sales	--	16,145	16,145	--	30,913	30,913	--	32,849	32,849
4173800-Traffic Violations	--	29,111	29,111	--	30,990	30,990	--	32,833	32,833
4173900-Tribal Gaming Revenues	250	2	252	--	29,316	29,316	--	29,316	29,316
4174100-Unemployment and Disability Insurance Contributions - Penalties and Inte	--	208,461	208,461	--	197,697	197,697	--	200,061	200,061
4174200-Uninsured Motorist Fees	426	163	589	506	159	665	506	155	661
4180000-Cash Adjustment for Transportation Funds (SAL I)	--	249,810	249,810	--	-266,000	-266,000	--	-53,376	-53,376
4180050-Cash Adjustment for Transportation Funds (SAL E)	--	-822	-822	--	-3,571	-3,571	--	-3,572	-3,572
Totals, MISCELLANEOUS	\$ 5,199,963	\$ 27,274,593	\$ 32,474,556	\$ 3,642,234	\$ 24,199,337	\$ 27,841,571	\$ 2,717,797	\$ 21,562,937	\$ 24,280,734
TOTALS, MINOR REVENUES	\$ 8,637,025	\$ 45,777,873	\$ 54,414,898	\$ 6,940,681	\$ 43,888,706	\$ 50,829,387	\$ 5,155,685	\$ 46,946,046	\$ 52,101,731
TOTALS, REVENUES	\$ 218,505,951	\$ 88,248,763	\$ 306,754,714	\$ 225,705,937	\$ 88,048,614	\$ 313,754,551	\$ 231,046,607	\$ 92,042,867	\$ 323,089,474
TRANSFERS AND LOANS									
Loans	537,517	-538,567	-1,050	1,885,125	-1,886,925	-1,800	-1,013,300	644,243	-369,057
Revenue Transfers	13,265,853	-6,752,300	6,513,553	7,571,317	-7,504,890	66,427	-2,648,088	2,653,706	5,618
TOTALS, TRANSFERS AND LOANS	\$ 13,803,370	\$ -7,290,867	\$ 6,512,503	\$ 9,456,442	\$ -9,391,815	\$ 64,627	\$ -3,661,388	\$ 3,297,949	\$ -363,439
TOTALS, REVENUES, TRANSFERS AND LOANS	\$ 232,309,321	\$ 80,957,896	\$ 313,267,217	\$ 235,162,379	\$ 78,656,799	\$ 313,819,178	\$ 227,385,219	\$ 95,340,816	\$ 322,726,035