

SCHEDULE 12E AT 2026 BUDGET ACT
STATE APPROPRIATIONS LIMIT
EXCLUDED APPROPRIATIONS
(Dollars in Millions)

	Fund	Actual 2024-25	Estimated 2025-26	Estimated 2026-27
DEBT SERVICE:				
9600 Bond Interest and Redemption				
(9600-510-0001)	General	\$5,242	\$5,238	\$6,080
(9600-510-3107)	Special	1,387	1,378	1,398
No Place Like Home bond				
(0977-501-3357)	Special	139	140	140
TOTAL -- DEBT SERVICE		\$6,768	\$6,756	\$7,618
QUALIFIED CAPITAL OUTLAY PROJECTS:				
Various (Ch. 3 Except DOT)	General	\$535	\$689	\$480
Various (Ch. 3 Except DOT)	Special	4	--	--
Various Qualified Capital Outlay Projects	General	3,115	4,442	2,903
Various Qualified Capital Outlay Projects	Special	1,102	1,098	1,215
Lease-Revenue Bonds (Capital Outlay)	General	554	644	780
Lease-Revenue Bonds (Capital Outlay)	Special	13	13	13
TOTAL -- CAPITAL OUTLAY		\$5,323	\$6,886	\$5,391
SUBVENTIONS:				
6100 TK-12 / LCFF Apportionments	General	\$43,257	\$37,588	\$45,981
6100 TK-12 Education Protection Account	General	13,166	14,719	12,528
6100 County Offices of Education Apportionments	General	779	776	798
6100 Subventions Not Counted in Local Limits	General	-20,241	-20,054	-20,503
6870 Community Colleges Apportionments	General	4,170	3,427	4,163
6870 Community Colleges Education Protection Account	General	1,627	1,819	1,548
SUBVENTIONS -- EDUCATION		\$42,758	\$38,275	\$44,515
5195 1991 State-Local Realignment				
Vehicle License Collection Account	Special	\$14	\$14	\$14
Vehicle License Fees	Special	2,672	2,773	2,859
Sales Tax	Special	4,753	4,848	5,011
5196 2011 State-Local Realignment				
Vehicle License Fees	Special	891	914	929
Sales Tax	Special	9,415	9,711	9,937
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	80
SUBVENTIONS -- OTHER		\$18,312	\$18,986	\$19,280
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	--	--
SUBVENTIONS -- GC Sec. 7903(b)		\$8,495	\$8,991	\$8,934
COURT AND FEDERAL MANDATES:				
Various Court and Federal Mandates (HHS)	General	\$19,003	\$22,689	\$21,551
Various Court and Federal Mandates (HHS)	Special	5,283	5,260	3,312
Various Court and Federal Mandates	General	5,697	5,917	5,917
Various Court and Federal Mandates	Special	298	301	307
TOTAL -- MANDATES		\$30,281	\$34,167	\$31,087
SCA2/SB1				
Retail Sales and Use Tax: Diesel	Special	\$409	\$386	\$502
TOTAL -- SCA2/SB1		\$409	\$386	\$502
PROPOSITION 111:				
Motor Vehicle Fuel Tax: Gasoline	Special	\$6,717	\$6,798	\$6,994
Motor Vehicle Fuel Tax: Diesel	Special	1,226	1,243	1,287
TOTAL -- PROPOSITION 111		\$7,943	\$8,041	\$8,281
TOTAL EXCLUSIONS:		\$120,289	\$122,488	\$125,608
General Fund		\$83,918	\$83,890	\$87,934
Special Funds		\$36,371	\$38,598	\$37,674