SCHEDULE 8 AT 2026 BUDGET ACT
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	$ 147,061	$ --	$ 147,061	$ 145,861	$ --	$ 145,861
4110250-Alcoholic Beverage Excise Tax - Distilled Spirits	260,082	--	260,082	266,081	--	266,081	269,491	--	269,491
4110300-Cannabis Excise & Cultivation Tax	--	596,838	596,838	--	622,714	622,714	--	613,688	613,688
4110400-Cigarette Tax	37,026	1,183,522	1,220,548	35,360	1,110,822	1,146,182	34,027	1,066,218	1,100,245
4110800-Corporation Tax	41,757,286	--	41,757,286	43,661,941	--	43,661,941	45,166,625	--	45,166,625
4113000-Identification Card Fees	--	45,125	45,125	--	41,177	41,177	--	42,382	42,382
4113400-Insurance Gross Premiums Tax	4,298,323	--	4,298,323	4,510,369	--	4,510,369	4,727,503	--	4,727,503
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	--	433,410	433,410	--	356,480	356,480
4115100-Motor Vehicles - Fuel Tax (Diesel)	--	1,485,499	1,485,499	--	1,495,172	1,495,172	--	1,537,548	1,537,548
4115200-Motor Vehicles - Fuel Tax (Gasoline)	--	7,917,697	7,917,697	--	7,969,960	7,969,960	--	8,150,730	8,150,730
4115300-Motor Vehicles - License (In-Lieu) Fees	6	3,560,783	3,560,789	2	3,676,908	3,676,910	2	3,791,195	3,791,197
4115400-Motor Vehicles - Registration Fees	--	1,316,915	1,316,915	--	1,290,499	1,290,499	--	1,312,629	1,312,629
4115401-Motor Vehicles - Registration Fees (SAL Excludable)	--	4,211,134	4,211,134	--	4,276,236	4,276,236	--	4,428,448	4,428,448
4115450-Transportation Improvement Fee	--	2,505,340	2,505,340	--	2,566,184	2,566,184	--	2,719,962	2,719,962
4115460-Road Improvement Fee (Zero Emission Vehicles)	--	125,472	125,472	--	166,377	166,377	--	205,565	205,565
4115500-Motor Vehicles - Recovery Fees	--	1,835	1,835	--	1,835	1,835	--	1,835	1,835
4115600-Motor Vehicles - Other Fees	--	253,257	253,257	--	270,104	270,104	--	271,884	271,884
4116200-Personal Income Tax	131,327,854	3,630,911	134,958,765	146,847,344	4,442,226	151,289,570	145,608,654	4,370,892	149,979,546
4117000-Retail Sales and Use Tax	33,595,888	1,111,163	34,707,051	34,588,119	1,047,485	35,635,604	35,598,189	1,351,646	36,949,835
4117200-Retail Sales and Use Tax - Fiscal Recovery	--	--	--	--	--	--	--	--	--
4117400-Retail Sales and Use Tax - 2011 Realignment	--	9,372,072	9,372,072	--	9,661,611	9,661,611	--	9,877,395	9,877,395

(Dollars in Thousands)

Sources	Actuals 2024-25 General Fund	Actuals 2024-25 Special Funds	Actuals 2024-25 Total	Estimated 2025-26 General Fund	Estimated 2025-26 Special Funds	Estimated 2025-26 Total	Estimated 2026-27 General Fund	Estimated 2026-27 Special Funds	Estimated 2026-27 Total
4117600-Retail Sales and Use Tax - 1991 Realignment	--	4,752,728	4,752,728	--	4,847,586	4,847,586	--	5,010,826	5,010,826
TOTALS, MAJOR TAXES AND LICENSES	**$ 211,431,557**	**$ 42,517,238**	**$ 253,948,795**	**$ 230,057,249**	**$ 43,927,610**	**$ 273,984,859**	**$ 231,551,324**	**$ 45,116,636**	**$ 276,667,960**
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	--	30,008	30,008	--	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	--	12,444	12,444	--	11,948	11,948	--	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	--	125,823	125,823	--	123,000	123,000	--	123,000	123,000
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	--	128,802	128,802	--	134,003	134,003	--	135,672	135,672
4123200-Fish and Game - Taxes	--	990	990	--	1,053	1,053	--	1,053	1,053
4123400-Genetic Disease Testing Fees	--	180,671	180,671	--	165,931	165,931	--	164,593	164,593
4123600-Highway Carriers Uniform Business License Tax	--	--	--	--	--	--	--	--	--
4123720-Horse Racing Licenses	--	20,918	20,918	--	21,385	21,385	--	16,937	16,937

(Dollars in Thousands)

Sources	Actuals 2024-25 General Fund	Actuals 2024-25 Special Funds	Actuals 2024-25 Total	Estimated 2025-26 General Fund	Estimated 2025-26 Special Funds	Estimated 2025-26 Total	Estimated 2026-27 General Fund	Estimated 2026-27 Special Funds	Estimated 2026-27 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	--	24,773	24,773	--	22,923	22,923
4124200-Insurance Company - License Fees and Penalties	--	77,034	77,034	--	77,699	77,699	--	80,313	80,313
4124400-Insurance Company - General Fees	--	39,808	39,808	--	39,896	39,896	--	40,725	40,725
4124600-Insurance Company - Proposition 103 Fees	--	53,869	53,869	--	61,099	61,099	--	51,916	51,916
4124800-Insurance Fraud Assessment - Automobile	--	52,355	52,355	--	54,584	54,584	--	54,861	54,861
4125000-Insurance Fraud Assessment - General	--	14,330	14,330	--	14,506	14,506	--	14,754	14,754
4125200-Insurance Fraud Assessment - Workers Compensation	--	90,284	90,284	--	90,282	90,282	--	90,283	90,283
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	--	2,385	2,385
4125800-Notary Public License Fees	--	747	747	--	780	780	--	700	700
4126000-Off Highway Vehicle Fees	--	19,195	19,195	--	19,538	19,538	--	19,457	19,457
4126200-Private Rail Car Tax	10,365	--	10,365	9,015	--	9,015	9,015	--	9,015
4126400-Processing Fee	1,308	350	1,658	783	335	1,118	783	344	1,127
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	--	572,277	572,277	--	611,801	611,801	--	597,332	597,332
4128000-Subdivision Filing Fees	--	12,029	12,029	--	11,662	11,662	--	11,662	11,662
4128400-Teacher Credential Fees	--	31,427	31,427	--	30,952	30,952	--	35,873	35,873
4128600-Teacher Examination Fees	--	--	--	--	2,399	2,399	--	2,399	2,399
4128740-Trailer Coach License (In Lieu) Fees	44,596	--	44,596	45,262	--	45,262	45,262	--	45,262

(Dollars in Thousands)

Sources	Actuals 2024-25 General Fund	Actuals 2024-25 Special Funds	Actuals 2024-25 Total	Estimated 2025-26 General Fund	Estimated 2025-26 Special Funds	Estimated 2025-26 Total	Estimated 2026-27 General Fund	Estimated 2026-27 Special Funds	Estimated 2026-27 Total
4129000-Other Fees and Licenses	78	-63,943	-63,865	--	79,960	79,960	--	85,460	85,460
4129200-Other Regulatory Fees	1,756	8,570,490	8,572,246	1,556	6,197,052	6,198,608	1,556	13,975,794	13,977,350
4129400-Other Regulatory Licenses and Permits	5,270	1,074,846	1,080,116	5,704	1,116,867	1,122,571	5,704	1,190,115	1,195,819
4129600-Other Regulatory Taxes	--	257,350	257,350	--	269,659	269,659	--	271,455	271,455
Totals, REGULATORY TAXES AND LICENSES	**$ 63,410**	**$ 14,577,978**	**$ 14,641,388**	**$ 63,284**	**$ 12,518,409**	**$ 12,581,693**	**$ 63,686**	**$ 20,462,409**	**$ 20,526,095**
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	67	19,713	19,780	58	20,000	20,058	58	20,000	20,058
4131500-Felony Conviction Penalties	--	26,179	26,179	--	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	--	635	635	--	601	601	--	601	601
4133000-Fish and Game Fines - Additional Assessments	--	59	59	--	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	27,045	22,667	49,712	15,000	24,661	39,661	15,000	26,714	41,714
4135000-Local Agencies - Miscellaneous Revenue	111,096	651,615	762,711	113,989	664,541	778,530	114,462	668,417	782,879
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	**$ 142,643**	**$ 928,953**	**$ 1,071,596**	**$ 130,647**	**$ 953,482**	**$ 1,084,129**	**$ 131,120**	**$ 949,290**	**$ 1,080,410**
SERVICES TO THE PUBLIC									
4140000-Document Sales	98	6,068	6,166	146	6,260	6,406	146	6,278	6,424
4140500-Emergency Telephone User's Surcharge	--	218,765	218,765	--	214,585	214,585	--	356,520	356,520
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	--	75,164	75,164	--	75,158	75,158

(Dollars in Thousands)

Sources	Actuals 2024-25 General Fund	Actuals 2024-25 Special Funds	Actuals 2024-25 Total	Estimated 2025-26 General Fund	Estimated 2025-26 Special Funds	Estimated 2025-26 Total	Estimated 2026-27 General Fund	Estimated 2026-27 Special Funds	Estimated 2026-27 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	981	250,815	251,796	1,023	254,367	255,390	1,017	241,137	242,154
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	--	154,594	154,594
Totals, SERVICES TO THE PUBLIC	**$ 3,665**	**$ 794,602**	**$ 798,267**	**$ 6,087**	**$ 806,296**	**$ 812,383**	**$ 6,189**	**$ 972,830**	**$ 979,019**
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	14,630	37,959	--	--	--	--	--	--
4151000-Interest Income - Other Loans	225	5,026	5,251	209	5,088	5,297	192	5,263	5,455
4151500-Miscellaneous Revenue - Use of Property and Money	2,810	25,360	28,170	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	24,845	91,232	116,077	20,956	69,596	90,552	20,959	70,123	91,082
4152550-Lease Revenue	--	127	127	--	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	**$ 127,097**	**$ 170,823**	**$ 297,920**	**$ 71,965**	**$ 138,486**	**$ 210,451**	**$ 63,988**	**$ 139,455**	**$ 203,443**
INVESTMENT INCOME									
4160000-Investment Income - Condemnation Deposits Fund	14,217	1,193	15,410	--	602	602	--	601	601
4161000-Investment Income - Other	--	595	595	--	263	263	--	263	263
4162000-Investment Income - Pooled Money Investments	3,066,427	7,389	3,073,816	2,801,104	4,867	2,805,971	2,559,675	4,867	2,564,542
4163000-Investment Income - Surplus Money Investments	33,287	1,991,621	2,024,908	15,898	1,308,568	1,324,466	15,898	1,181,228	1,197,126

(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
Totals, INVESTMENT INCOME	**$ 3,113,931**	**$ 2,000,798**	**$ 5,114,729**	**$ 2,817,002**	**$ 1,314,300**	**$ 4,131,302**	**$ 2,575,573**	**$ 1,186,959**	**$ 3,762,532**
MISCELLANEOUS									
4170100-Abandoned Property Revenue	1,559,883	--	1,559,883	1,666,633	--	1,666,633	1,958,262	--	1,958,262
4170400-Capital Asset Sales Proceeds	237	4,230	4,467	--	704	704	--	704	704
4170600-Carbon Allowances Auction Proceeds	--	3,379,368	3,379,368	--	3,375,000	3,375,000	--	2,731,000	2,731,000
4170700-Civil and Criminal Violation Assessment	5,524	24,996	30,520	5,809	24,448	30,257	5,809	24,448	30,257
4170800-Confiscated Property Sales	7,323	24	7,347	9,406	6	9,412	9,406	6	9,412
4171000-Cost Recoveries - Delinquent Receivables	1	305	306	20	2,525	2,545	6	231	237
4171100-Cost Recoveries - Other	3,107,814	132,991	3,240,805	1,318,514	107,011	1,425,525	751,624	99,198	850,822
4171200-Court Filing Fees and Surcharges	455	612,572	613,027	--	647,446	647,446	--	647,481	647,481
4171300-Donations	--	795	795	--	962	962	--	962	962
4171400-Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	254,243	11,978	266,221	645,458	12,027	657,485	152,743	12,283	165,026
4171500-Escheat - Unclaimed Property	438	87	525	--	--	--	--	--	--
4172000-Fines and Forfeitures	2,369	174,861	177,230	2,527	176,697	179,224	2,527	176,158	178,685
4172200-Fine and Penalties - Horse Racing	--	155	155	--	253	253	--	253	253
4172240-Fines and Penalties - External - Other	--	--	--	--	70	70	--	11,183	11,183
4172400-Forest Product Sales	--	54,818	54,818	--	55,000	55,000	--	55,000	55,000
4172500-Miscellaneous Revenue	64,850	7,550,985	7,615,835	31,160	8,908,418	8,939,578	31,090	7,462,284	7,493,374
4172600-Miscellaneous Tax Revenue	--	13,759,122	13,759,122	--	12,704,878	12,704,878	--	10,238,577	10,238,577
4172800-Parking Violations	13,354	2,104	15,458	14,217	2,403	16,620	14,217	2,403	16,620
4172900-Penalty Assessments - Criminal Fines	--	121,195	121,195	--	123,432	123,432	--	123,223	123,223
4173000-Penalty Assessments - Other	61,143	282,688	343,831	28,318	206,872	235,190	28,318	200,329	228,647
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	--	281,602	281,602	--	298,266	298,266

SCHEDULE 8 AT 2026 BUDGET ACT
COMPARATIVE STATEMENT OF REVENUES
(Dollars in Thousands)

	Actuals 2024-25			Estimated 2025-26			Estimated 2026-27		
Sources	**General Fund**	**Special Funds**	**Total**	**General Fund**	**Special Funds**	**Total**	**General Fund**	**Special Funds**	**Total**
4173200-Proceeds from Estates of Deceased Persons	2,035	--	2,035	2,035	--	2,035	2,035	--	2,035
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	86,704	475,946	562,650	10,406	228,779	239,185	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	--	30,866	30,866	--	32,652	32,652
4173900-Tribal Gaming Revenues	250	2	252	--	29,316	29,316	--	29,316	29,316
4174100-Unemployment and Disability Insurance Contributions - Penalties and Inte	--	209,968	209,968	--	243,931	243,931	--	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	**$ 5,167,049**	**$ 27,413,349**	**$ 32,580,398**	**$ 3,735,009**	**$ 26,965,495**	**$ 30,700,504**	**$ 2,966,949**	**$ 22,590,189**	**$ 25,557,138**
TOTALS, MINOR REVENUES	**$ 8,617,795**	**$ 45,886,503**	**$ 54,504,298**	**$ 6,823,994**	**$ 42,696,468**	**$ 49,520,462**	**$ 5,807,505**	**$ 46,301,132**	**$ 52,108,637**
TOTALS, REVENUES	**$ 220,049,352**	**$ 88,403,741**	**$ 308,453,093**	**$ 236,881,243**	**$ 86,624,078**	**$ 323,505,321**	**$ 237,358,829**	**$ 91,417,768**	**$ 328,776,597**
TRANSFERS AND LOANS									
Loans	537,517	-538,567	-1,050	1,333,432	-1,337,232	-3,800	-1,005,300	637,243	-368,057
Revenue Transfers	13,052,461	-6,536,752	6,515,709	7,602,086	-7,528,942	73,144	-9,599,397	9,614,793	15,396
TOTALS, TRANSFERS AND LOANS	**$ 13,589,978**	**$ -7,075,319**	**$ 6,514,659**	**$ 8,935,518**	**$ -8,866,174**	**$ 69,344**	**$ -10,604,697**	**$ 10,252,036**	**$ -352,661**
TOTALS, REVENUES, TRANSFERS AND LOANS	**$ 233,639,330**	**$ 81,328,422**	**$ 314,967,752**	**$ 245,816,761**	**$ 77,757,904**	**$ 323,574,665**	**$ 226,754,132**	**$ 101,669,804**	**$ 328,423,936**