



2026-27 Governor's Budget Proposal January 9, 2026

TO: CSAC Board of Directors
County Administrative Officers and County Executive Officers

FROM: Graham Knaus, CSAC Chief Executive Officer
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RE: **2026-27 Governor's Budget Proposal**

Amidst much uncertainty over the last several years, one constant is that the state's fiscal condition is consistently volatile. In this budget proposal, the State's revenue roller coaster continues on, as has been the case over the past five years. Namely, two years ago when the Governor announced his [proposed budget for 2024-25 in January 2024](#), the state's deficit was \$30 billion less than the \$68 billion deficit estimated by the Legislative Analyst's Office (LAO) and widely reported in the media. Prior to that, who could forget the record-breaking surprise \$75.7 billion General Fund surplus in [spring 2021](#)?

Continuing this trend, state General Fund revenues are now projected to be more than \$40 billion higher across three fiscal years (2024-25, 2025-26, and 2026-27) than previously forecasted by the Administration at the enacted 2025 Budget Act last summer. This is a marked shift from the updated revenue estimate published by the LAO, which projected an \$11 billion increase in revenues across the same three fiscal years in their [Fiscal Outlook \(November 2025\)](#).

While the magnitude of this change is significant, an increasingly upward revision of revenue projections is not entirely unexpected given the most recent [monthly cash report](#) from the State Controller's Office and other economic indicators, described in more detail in subsequent sections of this publication. This upward trend notwithstanding, the LAO still anticipates that the Administration and the Legislature will have to contend with a [double-digit deficit](#) during the budget development process. Further explanation about the state's fiscal condition, revenue projections, and risks to the forecast are detailed below.

At this time, the Governor's January budget proposal for 2026-27 addresses an estimated budget deficit of \$2.9 billion, and includes \$348.9 billion in total expenditures (\$248.3 billion General Fund). Rather than include spending reductions, cost shifts, and other budget-balancing maneuvers as was anticipated, the Governor's budget proposal can largely be

characterized as a “workload budget” without major new spending initiatives. Consistent with the Governor’s strategy in January 2025 in the wake of the [devastating wildfires in Los Angeles County](#), the Administration will wait until the May Revision to determine whether the state can accommodate expenditures for anything beyond continued implementation of previous investments. By May, the state will have the benefit of a more complete revenue picture that includes updated personal income tax revenues after the tax filing deadline in April 2026.

Although the Governor’s budget proposal is a “workload budget,” this does not mean that it lacks significance to local governments. Within these numbers there are several major components of note for county governments as follows:

- **H.R. 1 Implementation Impacts to Counties**
 - The Governor’s January budget proposal includes \$1.4 billion to address the state’s fiscal impacts as a result of the requirements of H.R. 1. However, the budget proposal does not acknowledge the impact of H.R. 1 on county budgets, primarily for health and human services programs, which are interwoven with the state’s budget.
 - See CSAC’s [Statement on the Governor’s January budget proposal](#) and the H.R. 1 coalition resource document released this week for more information: [County HHS HR 1 Advocacy Principles and Impacts](#).
 - Read more about H.R. 1 in the Health and Human Services section beginning on page 19.
- **In Home Supportive Services (IHSS) Cost Growth**
 - The Governor’s January budget includes a proposal to achieve \$233.6 million in General Fund savings by removing the state’s share of cost for IHSS hours per case growth beginning in 2027-28. Without more detail, CSAC must assume that counties would be responsible for additional costs for growth in IHSS hours per case resulting in a significant cost shift to counties.
 - Read more about IHSS in the Health and Human Services section beginning on page 20.
- **Homeless Housing, Assistance, and Prevention Program (HHAP)**
 - The Governor’s January budget proposal includes \$500 million General Fund for the HHAP program in 2026-27, with the caveat that the Administration, Legislature, and local governments must agree on accompanying accountability language. This reflects last year’s agreement, including the language CSAC brokered at the end of the 2025 Legislative Session which will distribute the funding more quickly.
 - See CSAC’s [Statement on 2026 State of the State Address](#) and read more about HHAP in the Homelessness section beginning on page 23.

- **Proposition 36 (2024)**

- The 2025 Budget Act appropriated \$100 million General Fund one-time for Proposition 36 implementation. The Governor's budget proposal does not include any new funding to address county costs to implement Proposition 36 in 2026-27 or thereafter.
- Read more about Proposition 36 in the Administration of Justice section beginning on page 12.

The subsequent sections of this publication provide statewide revenue and expenditure summary charts as well as descriptions of specific budget proposals by policy area. For questions on these and other items of importance, please [contact the CSAC legislative affairs staff](#). We look forward to providing county officials and county staff with updates, advocacy tools, and analysis as the budget process evolves over the coming days, weeks, and months.

The Governor's proposed budget for 2026-27 is reflected in Budget Bill vehicles [AB 1563 \(Gabriel\)](#) and [SB 879 \(Laird\)](#). See the Department of Finance's [Governor's Budget Summary for 2026-27](#) or the [recording of the press conference](#) for additional information and charts detailing the state budget proposal.

The State's Fiscal Condition and Future Uncertainty

What happened with the revenue projections?

How did the Department of Finance arrive at increased revenues across three fiscal years? The trail of breadcrumbs that explains these changes is fairly straightforward compared to previous years. During the state budget proposal [press conference this morning](#), when asked by the media about the state's revenue projections from last summer and why they changed significantly, the Director of the Department of Finance simply responded by stating that "Those were broad estimates given what was known at the time, which wasn't a lot."

The Administration indicates the stock market and overall economy have been performing better than projected at the 2025 Budget Act. Because of that, the state has brought in more cash than projected, and the revenue outlook has increased. The Administration now expects the "Big Three" revenue sources to come in more than \$40 billion higher over the three-year budget window (2024-25, 2025-26, and 2026-27). That includes a \$16.4 billion increase in personal income tax revenue, a \$24.6 billion jump in corporate tax revenue, and a small \$1.1 billion drop in sales tax projections. These changes mainly stem from stronger-than-expected cash receipts, a better-performing stock market, and a more optimistic economic outlook than what was assumed in the 2025 Budget Act.

Don't Count Your Chickens (Appropriations) Before They Are Hatched (Enacted)

As stated earlier in this publication, the Governor's budget proposal for 2026-27 is subject to transformation, more so than typical years. Specifically, identified factors to monitor that may change the state's revenue forecast between January and May could include:

- **Stock market and asset price declines.** A vast majority of the increased state revenues (\$36.7 billion of the \$42.3 billion increase across three fiscal years) is directly attributable to "a relatively small number of technology companies that have experienced a substantial increase in their share prices due to investor enthusiasm in artificial intelligence" according to the State Department of Finance. Therefore, the dominant risk during the budget development process this spring is stock market and asset price declines. Waning confidence in artificial intelligence in the coming months could erode the state's robust revenue forecast.
- **Federal policies.** Federal policies affect California's fiscal condition twofold, 1) the Governor's budget proposal estimates billions in federal fund expenditures in 2026-27, which may change and put additional pressure on the state's General Fund depending on federal policies and continued implementation of H.R. 1, and 2) Federal policies regarding global trade and geopolitical instability affect the labor market, and inflation, which in turn can affect California's economy and state revenues.

Balancing the Budget

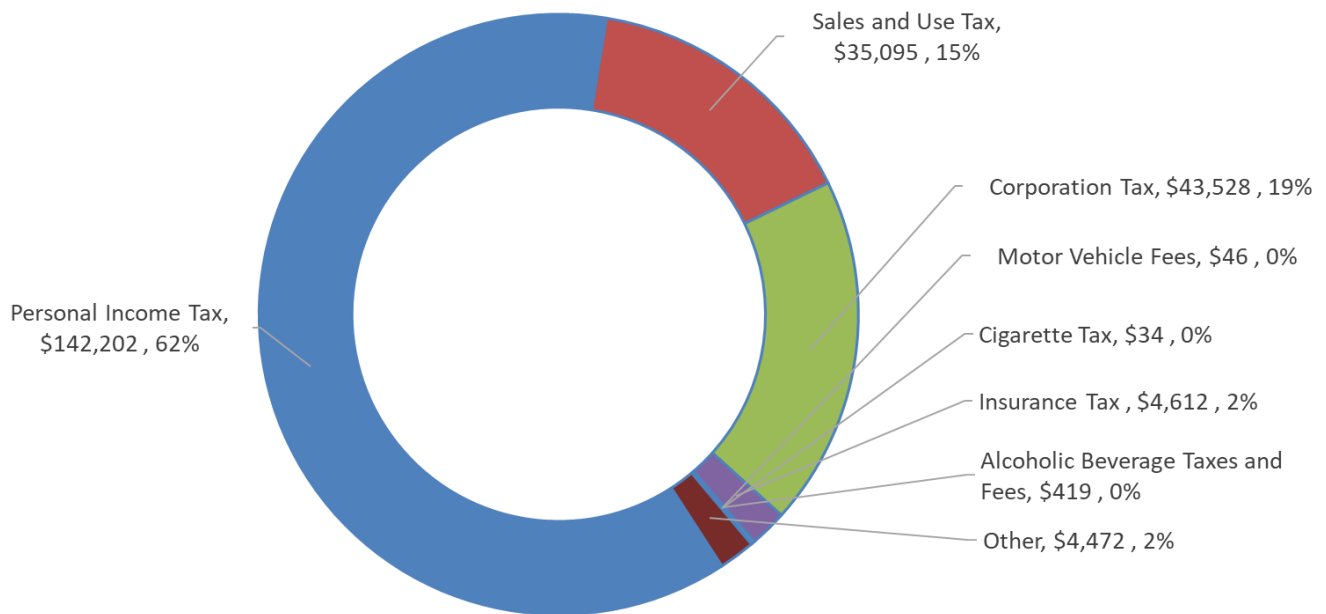
While the Administration proposed a balanced budget in 2026-27, with a discretionary reserve of \$4.5 billion, it projects a General Fund deficit of roughly \$22 billion in 2027-28, growing to approximately \$67 billion by 2029-30. As revenue estimates can shift considerably between January and May, the Governor's January budget proposal focuses spending on constitutional requirements—mainly Proposition 98 for education and Proposition 2 for reserves. The Administration plans to build on this framework in the May Revision, when updated revenue numbers are available. At that point, the state, with the Legislature, expects to put forward a plan that balances 2026-27 and 2027-28, and, if the budget can support it, may include more significant investments in key programs.

Revenue and Expenditure Charts

General Fund Revenue Sources in 2026-27

General Fund, dollars in millions – *Total GF Revenues: \$230.4 billion*

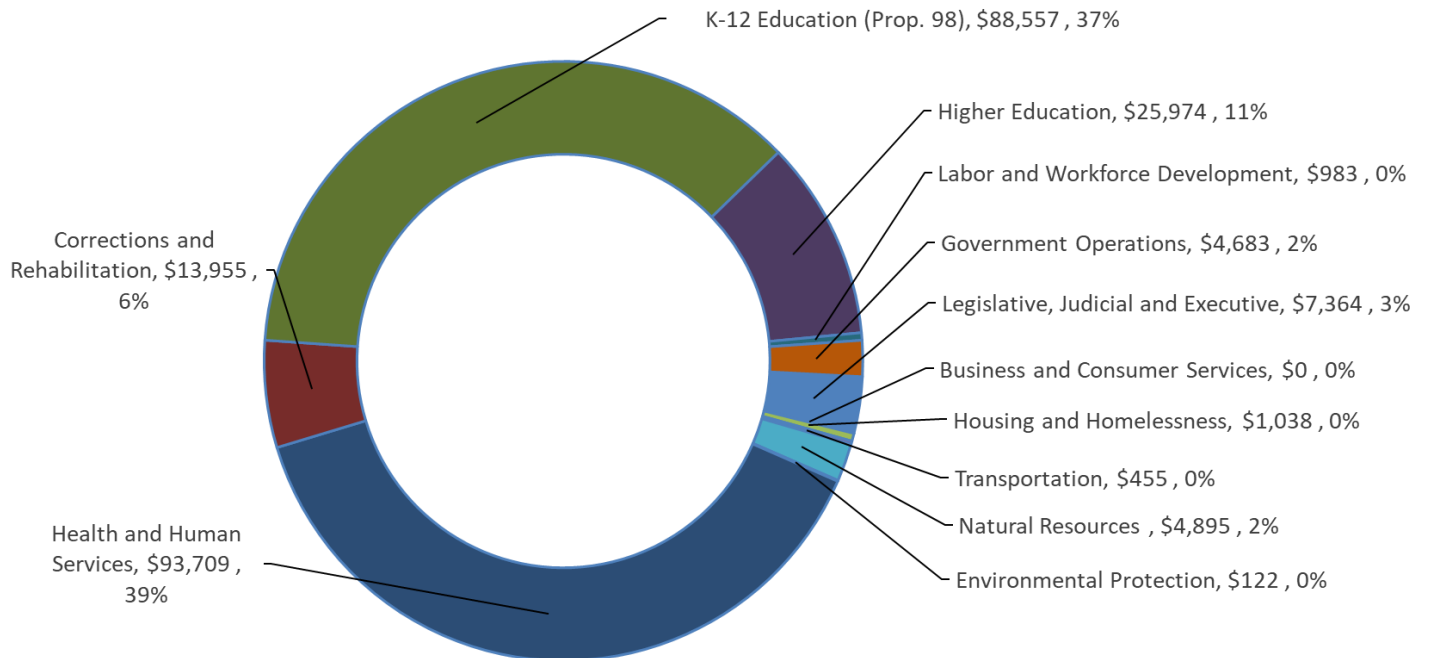
Percentages less than one percent round to zero percent



Expenditures by Agency in 2026-27

General Fund, dollars in millions – *Total expenditures: \$248.3 billion*

Percentages less than one percent round to zero percent



Agriculture, Environment, and Natural Resources

California continues to experience extreme weather and unstable conditions, heightening the need for ongoing investments in climate resilience, natural disaster prevention, mitigation, response, and water supply. Major initiatives such as the Sustainable Groundwater Management Act (SGMA) are shaping state intervention and local economies on an increasing basis, necessitating resources to support communities and industries as new requirements are implemented.

The Governor's January budget proposal reflects these realities through continued General Fund support of environmental and natural resources agencies that address these challenges. The Administration also incorporates resources such as the Proposition 4 (2024) Climate Resilience Bond, the Greenhouse Gas Reduction Fund (GGRF), and a wide array of special funds supported by program fees.

The current budget language provides a high-level overview, but CSAC staff will continue to monitor and share information as more details become available.

WILDFIRE, FOREST RESILIENCE AND EMERGENCY RESPONSE

The Governor's January budget proposal dedicates \$5.3 billion to the Department of Forestry and Fire Protection (CAL FIRE) for natural resource management and wildland fire protection for State Responsibility Area (SRA) and to support federal and local efforts in non-SRA areas, including \$66.5 million ongoing General Fund for pilots and mechanics for the world's largest civil aerial wildfire suppression fleet, and \$6.2 million one-time General Fund to support annual parcel inspections within the SRA. The Governor's January budget maintains the 2025 Budget Act agreement to support CAL FIRE operations with \$1.25 billion from the GGRF in 2026-27.

The Governor's January budget proposes \$314 million for wildfire and forest resilience projects and programs including:

- **Local Fire Prevention Grants**—\$58 million for the wildfire prevention and fuels reduction.
- **Fire Resilience**—\$19.6 million for technical and financial assistance to help homeowners implement defensible space mitigation.
- **Wildfire Risk Reduction Related to Electricity Transmission**—\$15.2 million in grant funding to support additional fuels reduction in communities vulnerable to wildfire.

The Governor's January budget proposal also includes \$11.7 million General Fund ongoing for the California Conservation Corps to implement a seven-day operational schedule year-round, enhancing wildfire readiness and rapid response.

WATER, DROUGHT, FLOOD, HABITAT and COASTAL RESILIENCE

The Governor's January budget proposal includes investments from the General Fund and numerous special funds, in addition to Proposition 4 (2024) bond funding, intended to address a spectrum of environmental and natural resources needs. In most cases, core programs are proposed to remain at similar funding levels to 2025-26.

Flood Protection

Currently, \$232 million is proposed in the Governor's January budget for flood control projects to evaluate, repair, rehabilitate, reconstruct, expand, or replace levees, weirs, bypasses, and facilities of the State Plan of Flood Control, Projects in the Sacramento-San Joaquin Delta, and projects funded through the Flood Control Subventions Program. This figure includes \$14 million specifically for Delta levees.

Drinking Water

Last year saw the reauthorization of the State Water Resources Control Board's (SWRCB) Safe and Affordable Funding for Equity and Resilience (SAFER) program, to be funded by the rebranded Cap and Invest Program through 2045. This program will continue to be the backbone of efforts to provide access to the estimated 700,000-1,000,000 Californians who lack reliable and affordable drinking water, supplemented by bond investments and General Fund assistance.

The Governor's January budget proposal includes \$173 million for drinking water projects serving small or disadvantaged communities that address failing and at-risk water systems and private wells. This funding will also support wastewater projects serving small or disadvantaged communities.

Water Supply

The Governor's January budget proposes \$68.8 million for water conveyance projects, prioritized for repairs to existing infrastructure. Any remaining funds will be awarded competitively to new projects that address water supply reliability, groundwater recharge, drinking water, and water security.

Water Quality

The Governor's January budget proposal includes \$2.6 million to fund 12 water quality permitting positions at the SWRCB and the Regional Water Boards as an expansion into state oversight as a result of the United States Supreme Court's *Sackett* decision, which reduced jurisdictions covered under the federal Clean Water Act's "waters of the United States" definition.

Habitat

Investments continue to achieve state goals outlined in initiatives like the 30 x 30 Program and the Natural and Working Lands Strategy. The Governor's January budget proposes \$199 million to this effort. Included in this total is \$123.3 million for projects that conserve, restore, and connect ecosystems through land conservation acquisitions and easements, habitat enhancement and restoration, floodplain reactivation and wetland restoration, and wildlife connectivity. Additionally, \$30 million is proposed for expanding the planning and implementation of priority habitat restoration projects at the Salton Sea and creating new public access opportunities.

Coastal Resilience and Sea Level Rise

The Governor's January budget proposes \$107 million to improve public access and protect coastal communities from the impacts of climate change, including, but not limited to sea level rise, flooding, coastal erosion, and habitat loss.

COMMUNITY RESILIENCE & EXTREME HEAT

The Governor's January budget proposes \$241 million for implementation of the Extreme Heat Action Plan, with many programs focused on the most vulnerable communities.

Key Extreme Heat Proposals

- **Transformative Climate Communities Program**—\$137.4 million for community-led development and infrastructure projects.
- **Community Resilience Centers**—\$55.3 million for new and upgraded neighborhood-level resilience centers, as well as year-round community resiliency programming and services.
- **Urban Forestry Program**—\$22.8 million for CAL FIRE's Urban and Community Forestry Grant Program.

AGRICULTURE

Despite the rainy start to the 2026 water year, California's agricultural sector continues to face existential challenges related to water supply and management, as well as an increasingly complex regulatory environment. In recent years, the state has invested in programs promoting sustainable agricultural practices relating to irrigation, healthy soils, dairy management, and other areas. Proposition 4 (2024) also included funding for climate smart agriculture. This year, the Governor's January budget proposes \$89 million in bond funding for these practices. Included in this allocation are two new initiatives; \$14 million for a grant program for projects related to irrigation and water infrastructure, energy infrastructure, and food processing facilities, and \$14 million designated to facilitate equipment sharing among small farmers and ranchers.

ENERGY

The Governor's January budget proposes \$326 million for clean energy investments including \$322.5 million to the California Infrastructure Economic Development Bank (IBank) for the California Transmission Accelerator Revolving Fund, which will provide financial assistance for eligible transmission projects. The Governor's January budget proposal includes additional funding to implement:

- **Energy Modernization and Affordability**—\$5.7 million to support utility wildfire mitigation plan review, oversight of transmission development and financing, and regulatory and reporting activities.
- **Supporting Affordability through Expanded Power**—\$1.9 million for oversight of voluntary participation in expanded regional power markets.

CANNABIS

Cannabis regulatory activities are primarily supported by the Cannabis Tax Fund, established by Proposition 64 (2016), and the Cannabis Control Fund. Allocations from this fund are sorted into three priority tiers, beginning with agency administrative costs and followed by research funding. Remaining funds for all other activities are then dedicated to Allocation 3, covering environmental protection and public safety activities, among others.

The Governor's January budget proposal identifies \$403.9 million available to Allocation 3 from the Cannabis Tax Fund, which includes proposals for \$80.8 million to cover clean-up, remediation, and enforcement of environmental impacts created by illegal cannabis cultivation, and \$80.8 million for public safety-related activities.

Additionally, several new adjustments for 2026-27 are included:

- \$7.3 million to integrate hemp into the cannabis regulatory framework, as required by Chapter 248, Statutes of 2025 (AB 8).
- \$7.6 million to support a dedicated sworn officer presence in Northern California to strengthen enforcement efforts against the illegal cannabis market.
- \$7.2 million to begin the consolidation of two cannabis systems into one single system to improve data collection and streamline services for cannabis consumers and licensees.

WASTE

The Governor's January budget proposal includes \$70 million in 2026-27 and 2027-28 to clean-up residential properties contaminated by the former Exide battery recycling facility and \$40.2 million one-time special funds for clean-up of contaminated brownfields and Superfund sites. The Governor's proposed budget also includes funding to support a coordinated effort to address Subsurface Elevated Temperature (SET) events and other

emerging issues at landfills to protect public health and safety, including \$5.1 million ongoing special funds to support CalEPA, Department of Toxic Substances Control, Department of Resources and Recycling, and SWRCB to address SET events, conduct oversight and enforcement, and support inter-agency coordination.

CLIMATE BOND

CSAC supported the passage of Proposition 4, which was approved by the voters in November 2024. The Governor’s proposed budget breaks down the bond amount with \$2.1 billion allocated for budget year 2026-27. The Administration plans to engage the Legislature on how to allocate funding that has yet to be scheduled, and negotiations will take place throughout the year. As a result, the current allocation of \$2.1 billion is likely to change significantly. Certain sections of the bond received substantial allocations in last year’s budget, such as habitat restoration and wildfire resilience. Other areas, such as groundwater sustainability and land repurposing, remain relatively untapped, and will likely be the source of increased engagement this year.

Discussions continue between the Administration, Assembly, and Senate on how best to structure oversight of agency activities to roll out bond funding. Unlike most climate bonds, Proposition 4 (2024) did not include an Administrative Procedure Act (APA) exemption for development of agency guidelines and rules for funding programs, which is causing substantial delays in spending bond dollars. A temporary solution was negotiated last year to give agencies access to emergency regulatory authority to set up their funding programs, but this has not fully addressed the issue. CSAC is supporting AB 35 (Alvarez), which would grant a full APA exemption for these activities and accelerate bond funding for needed infrastructure projects.

Climate Bond Expenditure Plan		
(\$ in Millions)		
Investment Category	Bond Allocation	Proposed 2026-27
Safe Drinking Water, Drought, Flood & Water Resilience	\$3,800	\$792
Wildfire & Forest Resilience	\$1,500	\$314
Coastal Resilience	\$1,200	\$107
Extreme Heat Mitigation	\$450	\$241
Biodiversity & Nature-Based Solutions	\$1,200	\$199
Climate Smart Agriculture	\$300	\$89
Outdoor Access	\$700	\$35
Clean Air & Energy	\$850	\$326
Total	\$10,000	\$2,104

Administration of Justice

LOCAL PUBLIC SAFETY

Proposition 47 Savings Estimate

The Governor's January budget proposal includes an estimated total state savings of \$81.3 million in 2026-27. In comparison, the estimated net savings in June 2025 for 2025-26 was \$88.3 million. Each year, state savings from the implementation of Proposition 47 are allocated through grants to public agencies for various recidivism reduction programs such as mental health and substance use treatment services (65% of savings), truancy and dropout prevention (25% of savings), and the remaining ten percent of savings for victims' services.

Importantly, the Governor's January budget proposal notes a change in how Proposition 47 savings will be calculated beginning in 2026-27. Whereas the Department of Finance has historically used a blend of the in-state marginal cost (the cost of food, medical care, programming, and vocation training per incarcerated individual) and the contract bed cost, multiplied by the average daily population of individuals who are no longer sent to state prison, the department will now use only the marginal cost, as the state no longer uses contract beds. The marginal cost is currently \$20,105. The estimated reduction in Proposition 47 state savings may continue in outyears based on forecasted impacts of Proposition 36 (2024), which repealed portions of Proposition 47, rendering specified drug and theft crimes from misdemeanors to felonies.

Community Corrections Performance Incentives Grant (SB 678)

The Community Corrections Performance Incentive Grant, established by SB 678 (Chapter 608, Statutes of 2009) was created to provide incentives for counties to reduce the number of individuals on felony probation who are admitted to state prison. The Governor's January budget proposal includes \$127.9 million General Fund in 2026-27 for probation departments.

In recent years, annual funding was held constant due to the COVID-19 pandemic's effect on probation populations, law enforcement practices, and court processes. However, the formula was modified beginning in 2025-26 with the enactment of SB 157 (Chapter 111, Statutes of 2025), which established a fixed statewide annual allocation of \$103.7 million General Fund. This allocation will be *reduced* if counties exceed their baseline return-to-prison rates and the amount will be *increased* in a separate, variable component, if counties exceed performance expectations, calculated as an average of 2022 and 2023 performance. Since inception, counties have received over \$1.5 billion for reducing state prison admissions.

Additional Budget Adjustments:

- *Post-Release Community Reentry Programs*—\$5.3 million General Fund in 2026-27, growing to \$14.3 million General Fund in 2030-31, to raise contract rates for post-release reentry programs.
- *Drug Interdiction Continuation*—The Governor's January budget proposal includes \$30 million General Fund (\$15 million in 2026-27 and \$15 million in 2027-28) to further expand the Military Department's existing drug interdiction efforts to prevent drug trafficking by transnational criminal organizations throughout the state, with a particular focus on assisting federal, state, local, and tribal law enforcement agencies in combating fentanyl.
- *California Violence Intervention and Prevention Grant Program (CalVIP)*—The Governor's January budget proposal includes \$56.4 million Gun Violence and Prevention and School Safety Fund in 2025-26 and \$51.9 million in 2026-27 for CalVIP, which provides grants to cities, counties, tribal governments and community-based organizations disproportionately impacted by gun violence.

Incompetent to Stand Trial (IST) Population

The Department of State Hospitals (DSH) notes that the IST waitlist has been reduced from roughly 2,000 individuals in 2022 to fewer than 300, and the number of state and community-based treatment beds has increased from approximately 1,400 to over 2,300. However, the Governor's January budget proposal does not include any changes to the DSH's IST Growth Cap program imposed upon counties.

California Department of Corrections and Rehabilitation (CDCR)

The Governor's January budget proposal includes total funding of approximately \$14.2 billion (\$13.8 billion General Fund and \$400 million other funds) for CDCR. Approximately \$4.1 billion General Fund is specifically dedicated to health care programs, which provide incarcerated individuals with access to mental health, medical, nursing, and dental care services.

Prison Population

CDCR's adult incarcerated population is projected to continue its downward trend over the next few years. Fall 2025 projections estimate the average daily adult incarcerated population for 2025-26 to be 89,162, a decrease of 2.2% from the spring 2025 projections, and 87,613 in 2026-27, a decrease of 5.5% from the spring projections.

The impact of Proposition 36 (2024) was projected to create an initial spike in the adult prison population by 1,878 in 2025-26 and 3,597 upon broader implementation as of spring projections. However, the Administration now estimates a smaller impact based on fall projections, which will be 562 in 2025-26 and approximately 1,200 upon full implementation. Overall, by June 30, 2030 the total adult incarcerated population is projected to be 84,664.

The average daily population for individuals on parole is projected to be 33,816 in 2025-26, declining to 32,432 in 2026-27. The total population on parole is projected to decline further to 30,785 by June 30, 2030.

Prison Closures

CDCR has closed several state adult institutions in recent years, including most recently Chuckawalla Valley State Prison in Riverside County in March 2025 and the Correctional Rehabilitation Center - also in Riverside County - by October 2026. The facility closures will save approximately \$594 million General Fund annually by 2027-28.

Separate from the full prison closures, various facilities and housing units across the state have been closed or deactivated in recent years. The cumulative savings from full prison closures, facility closures, facility deactivations, and contract terminations will be approximately \$4.9 billion by 2027-28.

Department of Justice (DOJ)

The Governor's January budget proposal includes total funding of approximately \$1.3 billion for the California DOJ, including \$508 million General Fund. Since January 2025, DOJ has filed 53 cases against the federal government. The 2024 Budget Act included \$25 million one-time General Fund to defend the state against enforcement and legal actions taken by the federal government, which is available through June 30, 2026. Of that amount, \$6 million has been distributed to the DOJ and other state entities for litigation to defend California against federal actions.

Comparatively, the 2025 Budget Act included \$14.2 million (\$12.3 million General Fund and \$1.9 million Unfair Competition Law Fund) in 2025-26 and \$13.9 million (\$12 million General Fund and \$1.9 million Unfair Competition Law Fund) in 2026-27 and ongoing, and 44 positions for the DOJ to defend California against federal actions. This is in addition to baseline funding of \$2.5 million General Fund within DOJ's budget to defend California against federal actions, which was first authorized in the 2018 Budget Act.

Increased workload has resulted in the need for additional funding beginning in the current year: an additional \$10 million will be distributed to the DOJ in 2025-26 from the one-time funds appropriated in the 2024 Budget Act. The Governor's January budget proposal also includes \$10 million new General Fund annually in 2026-27 through 2028-29. The funds that were previously authorized on an ongoing basis in the 2025 Budget Act will now be limited term through 2028-29.

Judicial Branch

The Governor's January budget proposal includes total funding of \$5.3 billion (\$3.3 billion General Fund and \$2 billion other funds) in 2026-27 for the Judicial Branch, of which \$3 billion

is provided to support trial court operations. Adjustments in the Governor's January budget proposal include, but are not limited to the following:

- Trial Court Operations—an additional \$70 million ongoing General Fund to support trial court operations.
- State Court Facilities and Construction Fund (SCFCF) Backfill—\$41 million General Fund in 2026-27 and \$56 million General Fund in 2027-28 and ongoing to continue to backfill a projected shortfall in the SCFCF and to maintain existing service levels.
- Court-Appointed Counsel—\$11 million General Fund in 2026-27 and ongoing to further increase the hourly rate of appointed counsel by \$25 at the Supreme Court (\$180 per hour) and Courts of Appeal (up to \$165 per hour), which provides representation for indigent appellants.
- Continuation of Courts of Appeal Workload—\$5.2 million Appellate Court Trust Fund in 2026-27 and \$4.9 million General Fund in 2027-28 and ongoing to continue to address the courts' existing workload, reduce backlogs, and prevent case delays in appellate districts.
- Orange County Central Justice Center Facility Modification—\$36 million General Fund in 2026-27 and \$35 million General Fund in 2027-28 to complete the ongoing facility modification to provide Fire Life Safety upgrades at the Central Justice Center in Orange County.
- Los Angeles Spring Street Courtrooms Relocation—\$4.6 million one-time General Fund in 2026-27 to support the relocation of 17 courtrooms and operations from the Spring Street Courthouse in Los Angeles, which is subject to divestment by the federal government.

Office of Emergency Services (CAL OES)

The Governor's January budget proposal includes \$3 billion (\$483.9 million General Fund) and 1,914 positions for Cal OES. Among its other roles, Cal OES serves as the State Administering Agent for federal homeland security, emergency management, and victim services grants, including the Victims of Crime Act (VOCA) grant funding. Federal VOCA allocations have significantly declined in recent years; the 2024 Budget Act and 2025 Budget Act both included one-time state funding to mitigate the local impacts statewide. Notably, the Governor's January budget proposal does not include backfill for VOCA.

Government Finance and Administration

Pensions

The Governor's January budget proposal includes \$731 million in one-time contributions to CalPERS for the California State University and a \$2.5 billion supplemental pension payment through Proposition 2 (2014) funding, comprising most of the Proposition 2 debt payment in 2026-27. This is typical of most years, as payment of pension debt both avoids future costs and allows for significant investment returns on those supplemental payments. As of the time of this budget action bulletin, the CalPERS discount rate was 6.8% and the prior ten-year investment window yielded an investment return of 7.1%.

Labor and Workforce Development

The 2025 Budget Act proposed elimination of 6,002 vacant positions in state service. The Governor's January budget proposal includes no new eliminations of vacant positions, but estimates that the prior reduction will save \$487.1 million (\$191.3 million General Fund) in 2026-27 and beyond.

Workers' Compensation

The Governor's January budget proposal includes \$12.7 million and 57 positions for the Department of Industrial Relations (DIR) to address case growth from the Subsequent Injuries Benefits Trust Fund (SIBTF) workers' compensation program.

In addition to the commitment to fund positions to respond to the backlog, the January budget proposal includes a statement calling for comprehensive reform of the SIBTF program, highlighting the rapid growth of claim payments, which are expected to grow to \$1.3 billion in 2029-30, from \$87 million just ten years prior. The Governor's January budget proposal also estimates that claims growth is expected to impact employer assessments, rising from \$112 million in 2019-20 to an expected \$1.5 billion in 2029-30. A [recent analysis by the Legislative Analyst's Office \(LAO\)](#) estimated total SIBTF liabilities to be between \$11-\$12 billion.

CSAC welcomes the call for SIBTF reforms and joined efforts in 2025 urging the Governor and Legislative leadership to take all steps necessary to address meaningful SIBTF reform.

Public Employment Relations Board

The Governor's January budget proposal includes \$8.5 million General Fund and 30 positions for the Public Employment Relations Board (PERB) in 2026-27 and \$11.5 million and 78 positions for the next two fiscal years.

The need for new funding and positions are attributed to costs necessary due to passage of two laws in 2025 that expand PERB's authority to apply to private sector employers. Those laws include AB 1340 (Chapter 335, Statutes of 2025), which relates to bargaining among

transportation network company (e.g. *Lyft* or *Uber*) drivers and tasks PERB with authority to adjudicate and administer the act. The new allocations are also needed to account for new PERB workload created by AB 288 (Chapter 139, Statutes of 2025), which provides PERB with new authority to adjudicate unfair labor practice charges that are not timely resolved by the National Labor Relations Board.

The Governor's January budget proposal does not appear to include any new funding for traditional PERB caseload for public employers.

Property Tax Backfill for Counties Impacted by Disasters

The Governor's January budget proposal includes \$121.5 million in 2025-26 for Los Angeles County to backfill lost property tax revenues due to the 2025 wildfires. The Governor's January budget proposal does not include any new funding in 2026-27 to backfill lost property tax revenues for counties impacted by disasters, which is not necessarily an indication that the enacted budget will lack backfill for impacted counties, but could simply be an indication that the Administration or impacted counties have not yet completed their estimates of backfill needed. At this time last year, the Governor's January budget proposal included no estimate for this backfill, as the extent of the need had not yet been determined.

Educational Revenue Augmentation Fund (ERAF)

The Governor's January budget proposal lacks an estimate of an appropriation to backfill the insufficient ERAF amounts in affected counties. For the 2026-27 fiscal year, at least \$119 million will be needed to fund the backfill for insufficient ERAF.

Last year, Mono, Alpine, and San Mateo counties collectively required an appropriation of \$118.4 million to be held harmless under the Vehicle License Fee reduction made in 2004. The 2025 Budget Act arbitrarily cut the backfill by one third, appropriating only \$79 million to backfill Alpine, Mono, and San Mateo counties, which was \$39.4 million less than the total amount needed. While the Legislature's proposed budget included the total amount needed, the final enacted budget agreement did not fully fund the backfill for the first time since the 2004 agreement.

CSAC will continue to advocate for fully funding the backfill.

State-Mandated Local Programs

The Governor's January budget proposal includes an estimated \$88.7 million to reimburse local governments for costs incurred to operate state-mandated programs in 2026-27. A complete list of state-mandated programs that are proposed to be funded in 2026-27 (for payment of mandate claims for costs incurred in prior years) or mandates that are suspended are listed under Budget Item 8885- 295-0001 in the 2026-27 Budget Bill(s).

To address revenue constraints or increasing costs, the state will suspend some mandated programs via the state budget. While a mandate is suspended, the requirement remains in statute, however local governments are not required to comply with the state-mandated requirements in that fiscal year, and the state has no reimbursement obligation.

While the California Constitution requires the state to reimburse local agencies for all valid mandate claims, specific payment deadlines for any mandate that is suspended or repealed in the following fiscal year is unclear. Consequently, local governments can spend significant resources to meet state-imposed mandates without any certainty of reimbursement. Interest on unpaid claims accrues until the claims are fully paid. According to the State Controller's Office, as of April 2025 local agencies are collectively owed \$870 million for the cost to deliver state-mandated programs since 2004.

For 2026-27, the budget proposes to suspend one new state-mandated program: Disclosure Requirements and Deferral of Property Taxation ([22-TC-06](#)).

Economic Development

California Competes Tax Credit

The Governor's proposed January budget includes an extension of the CalCompetes Tax Credit, which is set to sunset in 2027, maintaining its current level of \$180 million in annual allocations through 2032-33. The CalCompetes Tax Credit is designed to incentivize businesses to locate or stay in California by allowing businesses to request the amount of tax credit needed to implement their proposed projects.

Film and Television Tax Credit

The Governor's proposed January budget does not make changes to the 2025 Budget Act's expansion to the Film and Television Tax Credit Program which allocated \$750 million General Fund annually from 2025-26 through 2029-30.

Health and Human Services

H.R. 1 Implementation

Counties are facing massive cost increases to health and human services programs due to the implementation of federal H.R. 1. This includes direct cost shifts, increased county workload, and expanded demand for indigent care. CSAC is working with county partners to highlight county needs in response to H.R. 1 and recently produced a [coalition resource](#) that describes county advocacy principles and HHS program impacts.

Unfortunately, the Governor's January budget proposal does not provide any funding to help counties mitigate H.R. 1 costs. The state's various H.R. 1 related cost impacts are outlined in the January budget proposal and are summarized below. CSAC will continue to work with counties and county affiliates to advocate to provide funding and relief in response to H.R. 1. Counties must have the resources to maintain the safety net as much as possible and to sustain the health and well-being of vulnerable individuals, families, and communities.

Realignment

The Governor's January budget proposal includes revenue assumptions for 1991 Realignment and 2011 Realignment. The projections for 2025-26 and 2026-27 indicate revenue growth for both Realignments in each year. For 1991 Realignment, the estimates for both years indicate that all of the sales tax growth would go to caseload growth and there would only be general growth for vehicle license fee revenues. Sales tax revenues for 1991 have fallen short of base funding the last two years and there is a significant amount of caseload that is owed. It does not appear there will be sufficient revenues in these two years to fully cover the amount of caseload that will be owed at that time. The Realignment revenue tables, including specific projections by subaccount, are included in the appendix at the end of this Budget Action Bulletin.

HEALTH

Medi-Cal

The Medi-Cal budget included \$196.7 billion (\$46.4 billion General Fund) in 2025-26 and \$222.4 billion (\$48.8 billion General Fund) in 2026-27. Medi-Cal is projected to cover approximately 14.5 million members in 2025-26 and 14 million members in 2026-27—more than one-third of the state's population. Overall, enrollment in Medi-Cal is declining from a high point of over 15.5 million members in July 2023 to a projected enrollment of around 13.6 million members by April 2027. This is due to the ending of COVID-19 enrollment flexibilities, an enrollment freeze for adults with unsatisfactory immigration status that began in January 2026, the reinstatement of an Asset Test for some enrollees, and the impacts of H.R. 1 eligibility changes.

The Budget projects Medi-Cal expenditures of \$48.8 billion General Fund in 2026-27, an increase of \$2.4 billion General Fund compared to the revised 2025-26 expenditures. This increase is due to the ending of internal state borrowing to cover Medi-Cal costs in the Current Year and a decrease in Managed Care Organization (MCO) Tax revenue available for Medi-Cal support.

H.R. 1 Impacts

The Governor's January budget proposal reflects a number of impacts related to H.R. 1 implementation, some of which reduce state spending while others increase state spending. Significant H.R. 1 policies that impact spending and enrollment include work and community engagement requirements, limitations of federal cost sharing for certain immigrant populations, and implementing six-month eligibility redeterminations. In total, these changes result in state General Fund costs of about \$472 million in the budget year. This is offset by a proposed policy change to make certain immigrant populations eligible for only limited scope Medi-Cal benefits, which would reduce state costs by \$786 million in the Budget Year. Finally, H.R. 1 places limitations on the use of Medicaid Provider Taxes, including the MCO tax. The Governor's January budget proposal assumes that the state will continue to receive the General Fund benefit of the MCO tax through December 31, 2026, but would face significant reductions to MCO tax revenue thereafter.

Community Based Mobile Crisis

Existing federal law authorizes state Medicaid programs to offer community-based mobile crisis response services for a five-year period through March 31, 2027. Federal law allows states to be reimbursed at an enhanced 85% federal cost sharing for the first 12 quarters during the five-year period. The Department's enhanced federal funding expires on December 31, 2026. The Governor's Budget proposes to make mobile crisis services a county optional benefit beginning April 1, 2027. This will have the effect of shifting tens of millions per year in costs to counties to maintain this benefit, which is a key part of the state's behavioral health continuum.

The Department of Public Health operates and maintains several IT systems that are used by the state and local health jurisdictions for public health purposes such as contact tracing during disease outbreaks (CalCONNECT), reporting of laboratory results (SaPHIRE), and recording immunization data (myCAVax/CAIR3). The Governor's January budget proposal provides funding for the SaPHIRE system, but no funding for the operation of the other systems nor funding for the development of a new disease surveillance and monitoring system.

Rural Health Transformation Program

The Governor's January budget proposal includes \$234 million in federal funding for the Rural Health Transformation Program, to be administered by the Department of Health Care Access and Information. The Program will include elements such as Transformative Care

Models, Workforce Development, and Technology and Tools to support and modernize the rural health care system.

HUMAN SERVICES

In-Home Supportive Services

The In-Home Supportive Services (IHSS) program provides assistance and services to eligible older or disabled individuals to help them remain safely in their homes. For 2026-27, the Governor's January budget proposal includes \$33.4 billion for IHSS, of which \$12.5 billion is from the General Fund. The estimated average monthly caseload is 875,344 recipients in 2026-27. The Governor's January budget proposal includes three significant proposals to achieve savings with the IHSS program.

IHSS Cost Growth

The Governor's January budget includes a proposal to remove the state's share of cost for IHSS hours per case growth. This would go into effect in 2027-28 and result in state General Fund savings of \$233.6 million. Without more detail, CSAC must assume that counties would then be responsible for additional costs for growth in IHSS hours per case, resulting in a significant cost shift to counties. The California Department of Social Services (CDSS) 2026-27 Governor's Budget [Executive Summary](#) outlines that counties can mitigate additional costs through "county level policy and practice changes designed to support accurate assessments that reduce year-over-year average statewide growth in hours per case." CSAC is strongly opposed to any IHSS cost shift to counties and has already begun engaging with the Administration to learn further details, share county concerns, and work on a resolution.

For background, the county IHSS maintenance of effort (MOE) was restructured in 2019-20. Since that time, counties share in the costs of program growth through an annual four percent inflation factor and 35% of the non-federal share of costs for locally negotiated wage and benefit increases. The primary purpose of the 2019-20 MOE rebase was to ensure that county IHSS costs can fit within historic Realignment growth and not take away funding from other critical health and human services programs that counties fund with Realignment. Any cost shift to counties for IHSS will not be sustainable within Realignment and be even more challenging while counties are grappling with increased safety net program costs as a result of the implementation of H.R. 1.

IHSS Residual Program

The Governor's January budget proposal would conform the IHSS Residual Program with the timing of Medi-Cal coverage beginning in 2026-27 which would save \$86 million General Fund. The IHSS Residual Program is the original IHSS program that is maintained for individuals who are eligible for IHSS under a state-only Medi-Cal program. Approximately two percent of the IHSS caseload is in the Medi-Cal residual program. It should be noted that

this same proposal was included in last year's May Revision and rejected in the final budget agreement.

IHSS Backup Provider System

The Governor's January budget proposal would eliminate the IHSS permanent back-up provider system for savings of \$3.5 million General Fund ongoing starting in 2026-27. The IHSS permanent back-up provider system was enacted in 2022 and facilitates recipients being able to find a provider and receive care in times of immediate need. It should be noted that this same proposal was included in the 2024 May Revision and rejected in that year's final budget agreement.

CalFresh

The CalFresh program is California's version of the federal Supplemental Nutrition Assistance Program (SNAP), which provides federally funded food benefits for eligible families. The January budget proposal includes \$3.2 billion (\$1.6 billion General Fund) in total CalFresh and other nutrition assistance expenditures. This is in addition to \$12.8 billion in food benefits provided directly by the federal government to eligible recipients. The average monthly caseload for CalFresh is projected to be 3.4 million households in 2026-27.

Administrative Costs

The Governor's January budget proposal includes an increase of \$382.9 million General Fund in 2026-27 for CalFresh administrative costs. This increase is a direct result of the H.R. 1 provision to lower the federal share of CalFresh administrative costs from 50% to 25% effective October 1, 2026. This increased non-federal share is split between the state and counties, with the state responsible for 70%. The January budget proposal does not provide any funding to counties to address the increased costs of \$149.5 million in 2026-27 that will be increasing due to the reduced federal share.

Program Participation

The Governor's January budget proposal anticipates a reduction of \$66.2 million General Fund due to eligibility changes that are included in H.R. 1. These provisions include expanded work requirements, utility assistance calculations, and program ineligibility for certain lawfully present non-citizens that will result in fewer individuals receiving CalFresh benefits.

California Work Opportunity and Responsibility to Kids (CalWORKs)

The CalWORKs program is California's version of the federal Temporary Assistance for Needy Families (TANF), which provides temporary cash assistance to low-income families with children to meet basic needs as well as welfare-to-work services to help families become self-sufficient. The Governor's budget includes \$6.5 billion in total funding (\$1.2 billion GF) in 2026-27 for CalWORKs program expenditures, reflecting a net increase of \$71.5 million from the 2025 Budget Act. This increase is a result of higher Employment Services expenditures due to a higher than projected caseload as well as full funding restoration for CalWORKs

Home Visting Program and CalWORKs Mental Health and Substance Abuse Services. For 2026-27, the average monthly CalWORKs caseload is estimated to be 360,137 families.

Single Allocation

The Governor's January budget proposal includes \$1.7 billion total funds for the CalWORKs Single Allocation in 2025-26 and 2026-27, which provides funding to counties for eligibility administration and Employment Services. This reflects an increase of \$44.8 million in 2025-26 and \$70.7 million in 2026-27 compared to the 2025 Budget Act due to rapid caseload growth in Employment Services than projected in 2025-26 and higher projected Employment Services caseload in 2026-27.

Child Welfare and Foster Care

Child welfare services and foster care provide a range of services for children who are at risk of or have been victims of abuse and neglect. The Governor's January budget proposal includes \$1 billion General Fund for services to children and families. Total funding for children's programs is more than \$10.3 billion when federal funding and Realignment revenues are included (1991 and 2011).

Child Care

The Governor's January budget proposal includes \$7.5 billion (\$5.1 billion General Fund) for child care and development programs administered by CDSS. These programs include, among others, CalWORKs Stages One, Two, and Three, the Emergency Child Care Bridge Program, Alternative Payment Programs, and General Child Care. Since 2020, the state has funded approximately 125,000 new subsidized child care slots. The Governor's January budget proposal includes an ongoing \$89.1 million General Fund increase for a cost-of-living adjustment for CDSS administered child care programs.

In August of 2025, the state reached a three-year agreement with Child Care Providers United (CCPU), the union representing California's family childcare providers. The agreement includes \$38.2 million General Fund for monthly payment increases to CCPU providers and \$157.9 million General Fund for one-time stabilization payments for all child care providers, including California State Preschool providers. The agreement with CCPU also includes a state commitment to invest up to \$585 million General Fund over three years for provider training and health and retirement benefits.

The Governor's January budget proposal also includes an increase of \$11.5 million one-time Proposition 64 (2016) funding for child care infrastructure in communities impacted by recent fires.

Homelessness

The Governor's January budget proposal does not contain any new homelessness proposals. CSAC will continue to be fully engaged on homelessness budget issues as a top CSAC advocacy priority consistent with the AT HOME plan.

Homeless Housing, Assistance and Prevention (HHAP) Program

The Governor's January Budget proposal includes the planned \$500 million for Round 7 of the HHAP program that was committed to in last year's SB 131 (Chapter 24, Statutes of 2025). That budget trailer bill also outlined that, prior to allocation of the \$500 million, there must be legislation enacted that specifies the parameters for a Round 7 of the program. This legislation must address conditions that applicants need to meet including a compliant housing element, local encampment policy, pro-housing designation, leveraging local resources, and demonstrating progress and urgency. SB 158 (Chapter 650, Statutes of 2025), an end-of-session budget trailer bill, was subsequently enacted and included the CSAC request that Round 7 funding should be available for disbursement beginning 60 days into the 2026-27 fiscal year. The legislation that specifies the parameters for Round 7 of the program has yet to be enacted. CSAC will continue to advocate for such legislation to be adopted quickly and consistent with [principles](#) that were developed with coalition partners.

CDSS Housing and Homelessness Programs

The Governor's January budget proposal does not contain any changes to funding for housing and homelessness programs administered by the California Department of Social Services (CDSS). There is decreased funding in 2026-27 compared to 2025-26 due to the sunset of the latest rounds of funding for Bringing Families Home, Home Safe, and Housing and Disability Advocacy. However, it is important to note that language included in last year's budget specified that the latest rounds of funding for these programs would be available for expenditure through June 30, 2028.

Affordable Housing and Sustainable Communities Program

The Governor's January budget proposes to make programmatic changes to the Affordable Housing and Sustainable Communities (AHSC) Program, including shifting up to \$560 million annually from Cap-and-Invest proceeds to the Housing Development and Finance Committee (HDFC) for administration of the housing capital component. Please see the Housing, Land Use, and Transportation section for additional information.

Housing, Land Use, and Transportation

In the Housing, Land Use and Transportation area, the Governor's January budget proposal does not include new programs or funding augmentations. This is mainly due to the projected General Fund deficit as well as the elimination of General Fund augmentations that were agreed to in previous budgets. All the augmentations proposed in the Governor's January budget are supported by the Cap and Invest agreement made with the Legislature in 2025 and special funds.

Broadband

The Governor's January budget proposes no major augmentations or changes to the state's current efforts on broadband infrastructure. The budget proposal adheres to the funding shifts and delays agreed to in the 2024 Budget Act, with the most salient issues for counties being the continued delay of \$550 million funding for Last Mile Broadband project grants to 2027-28. The lack of augmentations or fund shifts indicates the Administration continues to focus on constructing the state's middle-mile network and spending previously provided federal funds.

Housing

Affordable Housing Program Shift

The most significant housing proposal in the Governor's January budget proposal is a shift of the housing capital portion of the Affordable Housing and Sustainable Communities (AHSC) program from the Strategic Growth Council to the Department of Housing and Community Development (HCD).

For background, prior to the Cap and Invest extension agreement that was part of SB 840 (Chapter 121, Statutes of 2025), the AHSC program received twenty percent of annual revenues from the Greenhouse Gas Reduction Fund (GGRF), which are divided between funding for affordable housing construction and agricultural land conservation. Under the agreement made in SB 840, the program may receive up to \$800 million in GGFR funding, after other priorities, such as the \$1 billion for the High-Speed Rail Authority.

While the Administration has indicated this shift could result in the HCD-administered AHSC program receiving up to \$560 million annually in GGFR revenues, their projections indicate that the program is likely to receive an average of approximately \$450 million annually over the next four fiscal years, until 2029-30. We believe the discrepancy is due to optimistic assumptions about potential future Cap and Invest auction proceeds. We note that HCD has been administering the housing capital portion of the AHSC since the program was initiated in 2014. However, this shift may result in HCD applying its priorities to the housing projects funded by this program.

Transportation

In the transportation policy area, there were no major new funding proposals or programs provided. The most notable changes were related to the Cap and Invest agreement made last year.

Transit Program Changes

The Cap and Invest extension agreement that was part of SB 840 (Chapter 121, Statutes of 2025), significantly changed the GGRF funding commitments the state made to two transit programs, the Transit and Intercity Capital Rail Program (TIRCP) and the Low Carbon Transit Operations program (LCTOP). Prior to this agreement, TIRCP received ten percent of annual revenues from the GGRF while the LCTOP received five percent. Under the agreement made in SB 840, the programs now have fixed amounts that are funded after other priorities, such as the \$1 billion for the High-Speed Rail Authority. The Governor's January budget proposal provides the following estimates for the two programs, which are compared to the funding outlined in SB 840:

- TIRCP: \$283 million estimated for 2026-27, the Cap & Invest agreement indicated the program could receive up to \$400 million annually.
- LCTOP: \$141 million estimated for 2026-27, the Cap & Invest agreement indicated the program could receive up to \$200 million annually.

Finally, to address the revenue shortfalls and potential service cuts that San Francisco Bay Area transit providers are concerned with, the Governor indicates that the state will continue to rely on control language in the current budget to facilitate any potential loan. For background, the control language in the 2025 Budget Act would provide the Metropolitan Transportation Commission (MTC) with state funding to provide short-term loans to Bay Area transit agencies facing cash flow challenges. However, any loans would require a transit agency to commit to an agreement which includes:

- Ensuring full repayment with an agreed-upon interest rate,
- A clearly defined repayment schedule, and
- A guaranteed mechanism to secure repayment from a reliable and predictable revenue source.

Advanced Clean Fleets

The January budget proposal does not provide any dedicated funding for local government fleets to assist with the implementation of the California Air Resources Board's (CARB) Advanced Clean Fleet (ACF) regulations. However, we note that Caltrans is seeking an additional \$225 million in funding to support the purchase of 1,120 ACF-compliant vehicles and EV chargers at 43 locations. Additionally, the budget proposes to shift \$166 million GGRF resources to create another light-duty Zero Emission Vehicle (ZEV) incentive program administered by CARB to encourage consumer purchases of these vehicles.

Formula Funding for Local Streets and Roads

The Governor's January budget estimates year-over-year increases of 2.0% in gasoline excise tax revenue and 1.8 % in diesel excise tax revenue from 2025-26 to 2026-27. These revenue streams fully fund county Highway User Tax Account allocations and provide approximately 70% of county Road Maintenance and Rehabilitation Account (RMRA) allocations. Transportation Improvement Fee revenues, which fund approximately 30% of county RMRA allocations, are estimated to grow by 5.1%. CSAC will provide counties with detailed revenue estimates for 2025-26 and 2026-27 later next week. Finally, we note that Caltrans is requesting funds to continue researching alternatives to a gas tax as a sustainable long-term funding source for transportation. CSAC supports state efforts to identify stable and reliable funding streams for county transportation needs.

1991 Realignment Estimate at 2026-27 Governor's Budget*

\$s in Thousands

Amount	2024-25 State Fiscal Year (Actual)						Total
	CalWORKs MOE	Health	Social Services	Mental Health	Family Support	Child Poverty	
Base Funding							
Sales Tax Account	\$752,888	\$-	\$2,521,108	\$339,629	\$615,671	\$523,432	\$4,752,728
Vehicle License Fee Account	367,663	1,278,453	216,223	195,932	23,252	526,818	2,608,341
Subtotal Base	\$1,120,551	\$1,278,453	\$2,737,331	\$535,561	\$638,923	\$1,050,250	\$7,361,069
Growth Funding							
Sales Tax Growth Account:	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Caseload Subaccount	-	-	-	-	-	-	-
General Growth Subaccount	-	-	-	-	-	-	-
Vehicle License Fee Growth Account	-	11,691	-	23,713	-	27,944	63,348
Subtotal Growth	\$-	\$11,691	\$-	\$23,713	\$-	\$27,944	\$63,348
Total Realignment 2024-25*	\$1,120,551	\$1,290,143	\$2,737,331	\$559,274	\$638,923	\$1,078,195	\$7,424,417
2025-26 State Fiscal Year (Projected)							
Base Funding							
Sales Tax Account	\$752,888	\$76,685	\$2,521,108	\$339,629	\$538,986	\$523,432	\$4,752,728
Vehicle License Fee Account	367,663	1,127,598	216,223	219,645	185,798	554,763	2,671,690
Subtotal Base	\$1,120,551	\$1,204,283	\$2,737,331	\$559,274	\$724,784	\$1,078,195	\$7,424,418
Growth Funding							
Sales Tax Growth Account:	\$-	\$-	\$120,317	\$-	\$-	\$-	\$ 120,317
Caseload Subaccount	-	-	(120,317)	-	-	-	(120,317)
General Growth Subaccount	-	-	-	-	-	-	-
Vehicle License Fee Growth Account	-	20,778	-	42,146	-	49,665	112,589
Subtotal Growth	\$-	\$20,778	\$120,317	\$42,146	\$-	\$49,665	\$232,906
Total Realignment 2025-26*	\$1,120,551	\$1,225,061	\$2,857,648	\$601,420	\$724,784	\$1,127,860	\$7,657,324
2026-27 State Fiscal Year (Projected)							
Base Funding							
Sales Tax Account	\$752,888	\$131,548	\$2,641,425	\$339,629	\$484,123	\$523,432	\$4,873,045
Vehicle License Fee Account	367,663	1,148,376	216,223	261,791	185,798	604,428	2,784,279
Subtotal Base	\$1,120,551	\$1,279,924	\$2,857,648	\$601,420	\$669,921	\$1,127,860	\$7,657,324
Growth Funding							
Sales Tax Growth Account:	\$-	\$-	\$97,779	\$-	\$-	\$-	\$ 97,779
Caseload Subaccount	-	-	(97,779)	-	-	-	(97,779)
General Growth Subaccount	-	-	-	-	-	-	-
Vehicle License Fee Growth Account	-	16,405	-	33,276	-	39,214	88,895
Subtotal Growth	-	\$16,405	\$97,779	\$33,276	-	\$39,214	\$186,674
Total Realignment 2026-27*	\$1,120,551	\$1,296,329	\$2,955,427	\$634,696	\$669,921	\$1,167,074	\$7,843,998

*Excludes \$14 million in Vehicle License Collection Account moneys not derived from realignment revenue sources.

5196 2011 State-Local Realignment - Continued**2011 Realignment Estimate at 2026-27 Governor's Budget***

(Dollars in Millions)

	2024-25	2024-25 Growth	2025-26	2025-26 Growth	2026-27	2026-27 Growth
Law Enforcement Services	\$3,432.1		\$3,452.4		\$3,567.9	
Trial Court Security Subaccount	\$646.8	2.0	\$648.9	11.5	\$660.4	7.1
Enhancing Law Enforcement Activities Subaccount ²	\$489.9	401.6	\$489.9	427.9	\$489.9	443.6
Community Corrections Subaccount	\$1,964.7	15.3	\$1,979.9	86.6	\$2,066.5	53.4
District Attorney and Public Defender Subaccount	\$81.5	1.0	\$82.5	5.8	\$88.3	3.6
Juvenile Justice Subaccount	\$249.2	2.0	\$251.2	11.5	\$262.8	7.1
Youthful Offender Block Grant Special Account	\$235.4		\$237.4		\$248.3	
Juvenile Reentry Grant Special Account	\$13.8		\$13.9		\$14.5	
Growth, Law Enforcement Services		421.9		543.4		514.8
Mental Health³	1,120.6	1.9	1,120.6	10.7	1,120.6	6.6
Support Services	5,293.9		5,329.9		5,533.5	
Protective Services Subaccount	3,064.3	17.0	3,081.3	96.5	3,177.8	59.5
Behavioral Health Subaccount	2,229.6	18.9	2,248.5	107.2	2,355.7	66.1
Women and Children's Residential Treatment Services	(5.1)		(5.1)		(5.1)	
Growth, Support Services		37.8		214.4		132.2
Account Total and Growth	\$10,306.3		\$10,660.6		\$10,869.1	
Revenue						
1.0625% Sales Tax	9,372.1		9,696.3		9,887.3	
General Fund Backfill ⁴	42.8		46.5		48.2	
Motor Vehicle License Fee	891.5		917.8		933.5	
Revenue Total	\$10,306.3		\$10,660.6		\$10,869.1	

*This chart reflects estimates of the 2011 Realignment subaccount and growth allocations based on current revenue forecasts and in accordance with the formulas outlined in Chapter 40, Statutes of 2012 (SB 1020).

¹Base Allocation is capped at \$489.9 million. Growth does not add to the base.

²Base Allocation is capped at \$1,120.6 million. Growth does not add to the base.

³Reflects General Fund backfill pursuant to Chapter 413, Statutes of 2014; Chapter 54, Statutes of 2018; Chapter 690, Statutes of 2019; Chapter 78, Statutes of 2020; Chapter 82, Statutes of 2021; Chapter 225, Statutes of 2022; Chapter 251, Statutes of 2022; Chapter 442, Statutes of 2023; Chapter 833, Statutes of 2023; Chapter 56, Statutes of 2023; Chapter 17, Statutes of 2025; Chapter 27, Statutes of 2025; Chapter 86, Statutes of 2025; and Chapter 212, Statutes of 2025.

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

FY 2023/24 Redirection Summary

CMSP	Previously Redirected	Calculated Redirection	Reconciliation
Alpine	\$ 13,150.00	\$ 13,150.00	\$ -
Amador	\$ 620,264.00	\$ 620,264.00	\$ -
Butte	\$ 5,950,593.00	\$ 5,950,593.00	\$ -
Calaveras	\$ 913,959.00	\$ 913,959.00	\$ -
Colusa	\$ 799,988.00	\$ 799,988.00	\$ -
Del Norte	\$ 781,358.00	\$ 781,358.00	\$ -
El Dorado	\$ 3,535,288.00	\$ 3,535,288.00	\$ -
Glenn	\$ 787,933.00	\$ 787,933.00	\$ -
Humboldt	\$ 6,883,182.00	\$ 6,883,182.00	\$ -
Imperial	\$ 6,394,422.00	\$ 6,394,422.00	\$ -
Inyo	\$ 1,100,257.00	\$ 1,100,257.00	\$ -
Kings	\$ 2,832,833.00	\$ 2,832,833.00	\$ -
Lake	\$ 1,022,963.00	\$ 1,022,963.00	\$ -
Lassen	\$ 687,113.00	\$ 687,113.00	\$ -
Madera	\$ 2,882,147.00	\$ 2,882,147.00	\$ -
Marin	\$ 7,725,909.00	\$ 7,725,909.00	\$ -
Mariposa	\$ 435,062.00	\$ 435,062.00	\$ -
Mendocino	\$ 1,654,999.00	\$ 1,654,999.00	\$ -
Modoc	\$ 469,034.00	\$ 469,034.00	\$ -
Mono	\$ 369,309.00	\$ 369,309.00	\$ -
Napa	\$ 3,062,967.00	\$ 3,062,967.00	\$ -
Nevada	\$ 1,860,793.00	\$ 1,860,793.00	\$ -
Plumas	\$ 905,192.00	\$ 905,192.00	\$ -
San Benito	\$ 1,086,011.00	\$ 1,086,011.00	\$ -
Shasta	\$ 5,361,013.00	\$ 5,361,013.00	\$ -
Sierra	\$ 135,888.00	\$ 135,888.00	\$ -
Siskiyou	\$ 1,372,034.00	\$ 1,372,034.00	\$ -
Solano	\$ 6,871,127.00	\$ 6,871,127.00	\$ -
Sonoma	\$ 13,183,359.00	\$ 13,183,359.00	\$ -
Sutter	\$ 2,996,118.00	\$ 2,996,118.00	\$ -
Tehama	\$ 1,912,299.00	\$ 1,912,299.00	\$ -
Trinity	\$ 611,497.00	\$ 611,497.00	\$ -
Tuolumne	\$ 1,455,320.00	\$ 1,455,320.00	\$ -
Yuba	\$ 2,395,580.00	\$ 2,395,580.00	\$ -
CMSP Board	\$ 245,907,812.23	\$ 245,907,812.23	\$ -
SUBTOTAL	\$ 334,976,773.23	\$ 334,976,773.23	\$ -
Article 13 60/40	Previously Redirected	Calculated Redirection	Reconciliation
Placer	\$ 3,755,583.66	\$ 3,664,363.98	\$ (91,219.68)
Sacramento	\$ 36,476,114.56	\$ 35,682,902.90	\$ (793,211.66)
Santa Barbara	\$ 9,304,988.49	\$ 9,101,871.55	\$ (203,116.94)
Stanislaus	\$ 12,482,133.81	\$ 12,210,572.62	\$ (271,561.19)
Yolo	\$ 943,110.00	\$ 943,110.00	\$ -
SUBTOTAL	\$ 62,961,930.52	\$ 61,602,821.05	\$ (1,359,109.47)
Article 13 Formula	Previously Redirected	Calculated Redirection	Reconciliation
Merced	\$ 4,119,008.58	\$ 3,295,206.86	\$ (823,801.72)
Tulare	\$ 7,278,870.01	\$ 7,834,939.60	\$ 556,069.59
SUBTOTAL	\$ 11,397,878.59	\$ 11,130,146.46	\$ (267,732.13)
Article 13 Permanent	Previously Redirected	Calculated Redirection	Reconciliation
Fresno	\$ 18,210,397.76	\$ 18,210,397.76	\$ -
Orange	\$ 48,343,133.61	\$ 48,343,133.61	\$ -
San Diego	\$ 52,281,163.63	\$ 52,281,163.63	\$ -
San Luis Obispo	\$ 3,356,172.01	\$ 3,356,172.01	\$ -
Santa Cruz	\$ 4,366,486.13	\$ 4,366,486.13	\$ -
SUBTOTAL	\$ 126,557,353.14	\$ 126,557,353.14	\$ (0.00)
DPH	Previously Redirected	Calculated Redirection	Reconciliation
Alameda	\$ 49,478,289.79	\$ 15,278,523.70	\$ (34,199,766.09)
Monterey	\$ 6,690,871.35	\$ -	\$ (6,690,871.35)
Riverside	\$ 40,927,013.96	\$ 44,269,085.57	\$ 3,342,071.61
Santa Clara	\$ -	\$ -	\$ -
SUBTOTAL	\$ 97,096,175.10	\$ 59,547,609.27	\$ (37,548,565.83)
DPH Permanent	Previously Redirected	Calculated Redirection	Reconciliation
Contra Costa	\$ -	\$ -	\$ -
Kern	\$ 17,599,979.71	\$ 18,485,932.24	\$ 885,952.53
Los Angeles	\$ -	\$ -	\$ -
San Bernardino	\$ 33,696,552.50	\$ 34,922,711.22	\$ 1,226,158.72
San Francisco	\$ -	\$ -	\$ -
San Joaquin	\$ -	\$ -	\$ -
San Mateo	\$ -	\$ -	\$ -
Ventura	\$ -	\$ 17,578,410.53	\$ 17,578,410.53
SUBTOTAL	\$ 51,296,532.21	\$ 70,987,053.99	\$ 19,690,521.78
DHCS Total	\$ 108,494,053.69	\$ 70,677,755.73	\$ (37,816,297.96)
Grand Total	\$ 575,792,589.10	\$ 664,801,757.14	\$ (19,484,885.65)

**FY26-27 Interim Redirection
Redirection Calculation**

CMSP	26-27 Realignment		Maintenance of Effort	60% Realignment + 60% MOE	Jurisdictional Risk Limitation	Adjustment to CMSP Board	Redirection
	Sales Tax	VLF					
Alpine	\$ 60,747.75	\$ 131,424.49	\$ 21,465.00	\$ 128,182.34	\$ 13,150.00	\$ 115,032.34	\$ 13,150.00
Amador	\$ 922,478.96	\$ 1,868,458.98	\$ 278,460.00	\$ 1,841,638.76	\$ 620,264.00	\$ 1,221,374.76	\$ 620,264.00
Butte	\$ 6,745,727.70	\$ 12,813,260.75	\$ 724,304.00	\$ 12,169,975.47	\$ 5,950,593.00	\$ 6,219,382.47	\$ 5,950,593.00
Calaveras	\$ 1,041,405.88	\$ 2,025,016.60	\$ -	\$ 1,839,853.49	\$ 913,959.00	\$ 925,894.49	\$ 913,959.00
Colusa	\$ 846,126.70	\$ 1,632,281.33	\$ 237,754.00	\$ 1,629,697.22	\$ 799,988.00	\$ 829,709.22	\$ 799,988.00
Del Norte	\$ 948,638.99	\$ 1,870,070.21	\$ 44,324.00	\$ 1,717,819.92	\$ 781,358.00	\$ 936,461.92	\$ 781,358.00
El Dorado	\$ 3,850,474.59	\$ 7,428,729.80	\$ 704,192.00	\$ 7,190,037.83	\$ 3,535,288.00	\$ 3,654,749.83	\$ 3,535,288.00
Glenn	\$ 923,173.38	\$ 1,810,974.27	\$ 58,501.00	\$ 1,675,589.19	\$ 787,933.00	\$ 887,656.19	\$ 787,933.00
Humboldt	\$ 6,955,871.62	\$ 13,204,397.98	\$ 589,711.00	\$ 12,449,988.36	\$ 6,883,182.00	\$ 5,566,806.36	\$ 6,883,182.00
Imperial	\$ 6,842,119.49	\$ 12,943,774.61	\$ 772,088.00	\$ 12,334,789.26	\$ 6,394,422.00	\$ 5,940,367.26	\$ 6,394,422.00
Inyo	\$ 1,263,895.95	\$ 2,468,800.82	\$ 561,262.00	\$ 2,576,375.26	\$ 1,100,257.00	\$ 1,476,118.26	\$ 1,100,257.00
Kings	\$ 3,316,352.80	\$ 6,323,941.44	\$ 466,273.00	\$ 6,063,940.34	\$ 2,832,833.00	\$ 3,231,107.34	\$ 2,832,833.00
Lake	\$ 1,394,777.04	\$ 2,699,415.76	\$ 118,222.00	\$ 2,527,448.88	\$ 1,022,963.00	\$ 1,504,485.88	\$ 1,022,963.00
Lassen	\$ 951,667.01	\$ 1,911,152.68	\$ 119,938.00	\$ 1,789,654.61	\$ 687,113.00	\$ 1,102,541.61	\$ 687,113.00
Madera	\$ 3,317,656.98	\$ 6,268,829.73	\$ 81,788.00	\$ 5,800,964.83	\$ 2,882,147.00	\$ 2,918,817.83	\$ 2,882,147.00
Marin	\$ 7,885,489.97	\$ 15,126,863.27	\$ 1,196,515.00	\$ 14,525,320.94	\$ 7,725,909.00	\$ 6,799,411.94	\$ 7,725,909.00
Mariposa	\$ 529,786.17	\$ 1,043,900.11	\$ -	\$ 944,211.77	\$ 435,062.00	\$ 509,149.77	\$ 435,062.00
Mendocino	\$ 2,065,009.98	\$ 3,967,407.34	\$ 347,945.00	\$ 3,828,217.39	\$ 1,654,999.00	\$ 2,173,218.39	\$ 1,654,999.00
Modoc	\$ 582,106.23	\$ 1,148,031.37	\$ 70,462.00	\$ 1,080,359.76	\$ 469,034.00	\$ 611,325.76	\$ 469,034.00
Mono	\$ 734,372.73	\$ 1,526,638.65	\$ 409,928.00	\$ 1,602,563.63	\$ 369,309.00	\$ 1,233,254.63	\$ 369,309.00
Napa	\$ 3,284,115.19	\$ 6,309,941.60	\$ 546,957.00	\$ 6,084,608.27	\$ 3,062,967.00	\$ 3,021,641.27	\$ 3,062,967.00
Nevada	\$ 2,070,154.86	\$ 3,974,116.82	\$ 96,375.00	\$ 3,684,388.01	\$ 1,860,793.00	\$ 1,823,595.01	\$ 1,860,793.00
Plumas	\$ 912,971.93	\$ 1,728,078.10	\$ 66,295.00	\$ 1,624,407.02	\$ 905,192.00	\$ 719,215.02	\$ 905,192.00
San Benito	\$ 1,223,864.32	\$ 2,393,425.73	\$ -	\$ 2,170,374.03	\$ 1,086,011.00	\$ 1,084,363.03	\$ 1,086,011.00
Shasta	\$ 5,890,303.06	\$ 11,086,299.93	\$ 184,049.00	\$ 10,296,391.19	\$ 5,361,013.00	\$ 4,935,378.19	\$ 5,361,013.00
Sierra	\$ 187,802.89	\$ 372,443.22	\$ 7,330.00	\$ 340,545.67	\$ 135,888.00	\$ 204,657.67	\$ 135,888.00
Siskiyou	\$ 1,580,741.66	\$ 3,072,945.29	\$ 287,627.00	\$ 2,964,788.37	\$ 1,372,034.00	\$ 1,592,754.37	\$ 1,372,034.00
Solano	\$ 8,189,226.09	\$ 15,519,861.33	\$ 115,800.00	\$ 14,294,932.45	\$ 6,871,127.00	\$ 7,423,805.45	\$ 6,871,127.00
Sonoma	\$ 13,693,712.95	\$ 25,831,632.64	\$ 438,234.00	\$ 23,978,147.75	\$ 13,183,359.00	\$ 10,794,788.75	\$ 13,183,359.00
Sutter	\$ 3,188,446.94	\$ 6,166,604.79	\$ 674,240.00	\$ 6,017,575.04	\$ 2,996,118.00	\$ 3,021,457.04	\$ 2,996,118.00
Tehama	\$ 2,120,839.40	\$ 4,114,082.15	\$ 446,992.00	\$ 4,009,148.13	\$ 1,912,299.00	\$ 2,096,849.13	\$ 1,912,299.00
Trinity	\$ 834,479.11	\$ 1,666,380.21	\$ 292,662.00	\$ 1,676,112.79	\$ 611,497.00	\$ 1,064,615.79	\$ 611,497.00
Tuolumne	\$ 1,628,887.57	\$ 3,176,144.26	\$ 305,830.00	\$ 3,066,517.10	\$ 1,455,320.00	\$ 1,611,197.10	\$ 1,455,320.00
Yuba	\$ 2,676,394.05	\$ 5,030,595.25	\$ 187,701.00	\$ 4,736,814.18	\$ 2,395,580.00	\$ 2,341,234.18	\$ 2,395,580.00
Yolo	\$ 1,935,445.29	\$ 4,221,108.10	\$ 1,081,388.00	\$ 4,342,764.83	\$ 943,110.00	\$ 3,399,654.83	\$ 943,110.00
CMSP Board	\$ 60,092,851.99	\$ 185,797,900.55	\$ -	\$ 147,534,451.52	NA	NA	\$ 245,890,752.54
SUBTOTAL	\$ 160,688,117.22	\$ 378,674,930.16	\$ 11,534,612.00	\$ 330,538,595.63	\$ 90,012,071.00	\$ 92,992,073.10	\$ 335,902,823.54

Article 13 60/40	26-27 Realignment		Maintenance of Effort	FY 10-11 Total Realignment		MOE Capped at 14.6% of 10-11 Realignment	Redirection
	Sales Tax	VLF		Sales Tax	VLF		
Placer	\$ 1,949,807.33	\$ 4,081,501.17	\$ 368,490.00	\$ 1,223,351.24	\$ 3,475,002.90	\$ 368,490.00	\$ 3,839,879.10
Sacramento	\$ 17,812,076.17	\$ 37,932,500.30	\$ 7,128,508.00	\$ 11,073,547.81	\$ 32,428,453.58	\$ 6,351,292.20	\$ 37,257,521.20
Santa Barbara	\$ 4,422,071.53	\$ 9,798,693.38	\$ 3,794,166.00	\$ 2,695,565.51	\$ 8,405,681.53	\$ 1,620,782.07	\$ 9,504,928.19
Stanislaus	\$ 6,063,234.06	\$ 13,012,389.55	\$ 3,510,803.00	\$ 3,756,009.76	\$ 11,132,596.16	\$ 2,173,736.46	\$ 12,749,616.04
SUBTOTAL	\$ 30,247,189.09	\$ 64,825,084.40	\$ 14,801,967.00	\$ 18,748,474.32	\$ 55,441,734.17	\$ 10,514,300.74	\$ 63,351,944.54

Article 13 Formula	26-27 Realignment		Health Realignment Indigent Care %	Total Revenue FY 26-27	Total Costs FY 26-27	Savings	Calculated Redirection
	Sales Tax	VLF					
Merced	\$ 3,192,998.09	\$ 6,521,903.41	43.41%	\$ 4,254,045.21	\$ -	\$ 4,254,045.21	\$ 4,217,238.74
Tulare	\$ 5,687,606.88	\$ 11,640,954.66	47.88%	\$ 10,577,947.75	\$ 247,748.16	\$ 10,330,199.59	\$ 8,296,915.27
SUBTOTAL	\$ 8,880,604.97	\$ 18,162,858.07		\$ 14,831,992.97	\$ 247,748.16	\$ 14,584,244.80	\$ 12,514,154.01

Article 13 Permanent	26-27 Realignment		Health Realignment Indigent Care %	Total Revenue FY 25-26	Total Costs FY 25-26	Savings	Calculated Redirection
	Sales Tax	VLF					
Fresno	\$ 13,263,075.58	\$ 28,752,092.27	44.38%				\$ 18,646,331.49
Orange	\$ 32,117,527.25	\$ 63,025,135.28	52.02%				\$ 49,493,213.05
San Diego	\$ 38,003,994.64	\$ 70,490,579.98	49.33%				\$ 53,520,373.66
San Luis Obispo	\$ 2,413,483.40	\$ 5,317,979.45	44.45%				\$ 3,436,635.24
Santa Cruz	\$ 2,955,546.77	\$ 6,637,511.85	46.61%				\$ 4,471,324.62
SUBTOTAL	\$ 88,753,627.64	\$ 174,223,298.83		\$ -	\$ -	\$ -	\$ 129,567,878.06

DPH	26-27 Realignment		Health Realignment Indigent Care %	Total Revenue FY 26-27	Total Costs FY 26-27	Savings	Calculated Redirection
	Sales Tax	VLF					
Alameda	\$ 20,704,581.91	\$ 46,259,033.51	81.68%	\$ 918,908,813.51	\$ 914,524,200.85	\$ 4,384,612.66	\$ 3,507,690.13
Monterey	\$ 4,285,781.45	\$ 9,522,633.89	51.19%	\$ 321,689,132.25	\$ 309,013,991.23	\$ 12,675,141.02	\$ 7,068,527.81
Riverside	\$ 17,060,262.70	\$ 36,617,156.02	84.44%	\$ 1,032,527,446.00	\$ 665,550,714.52	\$ 366,976,731.48	\$ 45,325,212.37
Santa Clara	\$ 17,848,097.20	\$ 39,448,379.82	85.00%	\$ 1,789,189,767.98	\$ 1,976,369,277.29	\$ (187,179,509.31)	\$ -
SUBTOTAL	\$ 59,898,723.26	\$ 131,847,203.24		\$ 4,062,315,159.74	\$ 3,865,458,183.89	\$ 196,856,975.85	\$ 55,901,430.31

DPH Permanent	26-27 Realignment		Health Realignment Indigent Care %	Total Revenue FY 25-26	Total Costs FY 25-26	Savings	Calculated Redirection
	Sales Tax	VLF					
Contra Costa	\$ 10,606,809.38	\$ 23,505,602.81	0.00%				\$ -
Kern	\$ 8,990,044.15	\$ 19,576,921.73	66.26%				\$ 18,928,471.59
Los Angeles	\$ 164,790,841.88	\$ 370,206,672.45	0.00%				\$ -
San Bernardino	\$ 20,186,823.41	\$ 40,889,802.76	58.54%				\$ 35,754,256.96
San Francisco	\$ 31,434,679.32	\$ 70,617,372.64	0.00%				\$ -
San Joaquin	\$ 7,786,986.23	\$ 16,068,884.59	0.00%				\$ -
San Mateo	\$ 7,378,121.96	\$ 16,403,858.52	0.00%				\$ -
Ventura	\$ 6,993,863.15	\$ 15,332,555.10	80.62%				\$ 17,999,558.39
SUBTOTAL	\$ 258,168,169.48	\$ 572,601,670.60					\$ 72,682,286.95

FY26-27 Interim Redirection \$ 669,920,517.39