

CALIFORNIA CORRECTIONAL TRAINING AND REHABILITATION AUTHORITY

# ANNUAL PLAN 2026-27



Adopted by the California Correctional Training and Rehabilitation Board  
on June 23, 2026



**CALCTRA**

<b>Financial Plan</b> (In Thousands)	FY 2023-24 Audited Actuals	FY 2024-25 Audited Actuals	FY 2025-26 Approved Annual Plan <sup>1</sup>	FY 2026-27 Proposed Annual Plan
<b>Revenues</b>				
Manufacturing	\$102,303	\$97,477	\$90,700	\$87,735
Services	\$154,663	\$171,903	\$165,459	\$159,406
Agricultural	\$27,645	\$30,842	\$27,550	\$25,200
<b>Total Revenue</b>	<b>\$284,611</b>	<b>\$300,222</b>	<b>\$283,709</b>	<b>\$272,341</b>
<b>Expenses</b>				
<b>Cost of Goods Sold</b>				
Manufacturing	\$79,055	\$74,881	\$66,526	\$61,557
Services	\$123,309	\$144,841	\$137,322	\$136,212
Agricultural	\$23,660	\$26,524	\$21,844	\$18,589
Total Cost of Goods Sold	\$226,024	\$246,246	\$225,692	\$216,358
<b>Gross Profit</b>	<b>\$58,587</b>	<b>\$53,976</b>	<b>\$58,017</b>	<b>\$55,983</b>
<b>Selling and Administration</b>				
<b>Central Office</b>				
Correctional Training and Rehabilitation Board	\$124	\$314	\$230	\$315
Executive Management	\$1,230	\$1,092	\$1,234	\$1,174
Risk Management Division	\$0	\$0	\$3,272	\$1,307
Legal	\$1,162	\$1,547	\$1,351	\$1,058
External Affairs	\$531	\$633	\$581	\$339
Information Systems / Project Management	\$7,941	\$8,520	\$9,791	\$9,519
Operations Division	\$1,695	\$1,181	\$484	\$2,029
Marketing Division	\$7,257	\$8,033	\$6,377	\$6,233
Administration Division	\$4,603	\$4,853	\$4,483	\$4,818
Fiscal Services Division	\$4,664	\$5,260	\$5,372	\$5,307
Sub-total Central Office	\$29,207	\$31,433	\$33,175	\$32,099
<b>Distribution/Transportation</b>	<b>\$18,255</b>	<b>17,909</b>	<b>\$16,728</b>	<b>\$17,089</b>
<b>Total Selling and Administration</b>	<b>\$47,462</b>	<b>\$49,342</b>	<b>\$49,903</b>	<b>\$49,188</b>
<b>Incarcerated Development Programs</b>				
Industry Employment Program	\$2,611	\$2,463	\$2,472	\$3,221
Joint Venture	\$1,193	\$1,313	\$1,371	\$1,595
Reimbursement	(\$1,035)	(\$1,167)	(\$1,035)	(\$1,035)
Career Technical Education	\$4,886	\$5,854	\$6,780	\$6,481
Reimbursement	(\$2,600)	(\$2,600)	(\$2,854)	(\$2,854)
Total Incarcerated Development Programs	\$5,055	\$5,863	\$6,734	\$7,408
<b>Lump Sum Payouts</b>	<b>\$1,275</b>	<b>\$1,108</b>	<b>\$1,401</b>	<b>\$1,414</b>
Grant	-	-	(\$150)	-
<b>Operating Income/(Loss)</b>	<b>\$4,795</b>	<b>(\$2,336)</b>	<b>\$128</b>	<b>(\$2,027)</b>
Non-Operating Revenues/(Expenses)	(\$2,562)	\$5,857	\$711	\$2,114
<b>Net Gain/(Loss) [non-GAAP]</b>	<b>\$2,233</b>	<b>\$3,521</b>	<b>\$839</b>	<b>\$87</b>
<b>Unallocated Items</b>				
Unallocated Personal Leave	\$1,898	\$1,318	-	-
Unallocated Workers' Compensation	\$912	\$172	-	-
Unallocated Other Post Employment Benefits <sup>2</sup>	(\$11,250)	(\$6,548)	-	-
Unallocated Pension	\$1,533	\$16	-	-
<b>Total Unallocated Items</b>	<b>(\$6,907)</b>	<b>(\$5,042)</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Gain/(Loss) [GAAP]</b>	<b>\$9,140</b>	<b>\$8,563</b>	<b>\$839</b>	<b>\$87</b>
<i>The items shown below are for display purposes only and are included above.</i>				
Net Pension Liabilities	\$54,380	\$12,304	-	-
State Pro Rata	\$10,972	\$10,841	\$13,212	\$16,382
SB 84 Liability	\$1,179	\$57	-	-
Legal Settlements	\$81	\$1,020	\$100	\$300

<sup>1</sup> General Salary Increases (GSI) were included in the FY 2025-26 Annual Plan, approved by the Correctional Training and Rehabilitation Board (CTRB) on June 24, 2025. The amount reflected is the CTRB approved total. Following the Governor's directive for the State to work with the unions on the increase, GSI were eliminated from the budget at the end of FY 2025, reflecting an estimated savings to CALCTRA of \$2.9 million.

<sup>2</sup> On June 27, 2017, Assembly Bill No. 103, Sections 37 and 38 were approved by the Governor, pursuant to its authority, and Penal Code Sections 2801 and 2808 were amended. Pursuant to amendments, CALCTRA is not required to fund its OPEB liability. During fiscal year 2018, the State implemented GASB 75. The adoption resulted in the elimination of Net OPEB Obligation under GASB 45 and introduced Net OPEB Liability in accordance with GASB 75.

FY 2026-27 Proposed Annual Plan			
<b>Enterprise Overview</b>			
(In Thousands)	Revenue	Cost of Goods Sold	Gross Profit (Loss)
<b>Manufacturing</b>			
Furniture	\$7,500	\$6,545	\$955
Metal Products	\$8,500	\$6,772	\$1,728
License Plates	\$21,500	\$11,049	\$10,451
General Fabrication	\$11,000	\$8,354	\$2,646
Bindery	\$3,400	\$2,256	\$1,144
Knitting Mill	\$1,400	\$1,305	\$95
Fabric Products	\$19,000	\$14,231	\$4,769
Shoes	\$4,000	\$3,471	\$529
Mattresses	\$2,400	\$1,841	\$559
Cleaning Products	\$7,785	\$4,884	\$2,901
Modular Construction	\$1,250	\$849	\$401
<b>Sub-Total Manufacturing</b>	<b>\$87,735</b>	<b>\$61,557</b>	<b>\$26,178</b>
<b>Services</b>			
Meat Cutting	\$15,500	\$12,316	\$3,184
Bakery	\$900	\$724	\$176
Coffee Roasting	\$1,850	\$1,499	\$351
Food & Beverage Packaging	\$26,500	\$21,447	\$5,053
Metal Signs	\$2,500	\$1,523	\$977
Printing	\$6,000	\$5,272	\$728
Dental Lab	\$800	\$697	\$103
Digital Services	\$800	\$514	\$286
Laundry	\$13,000	\$11,509	\$1,491
Optical	\$22,400	\$18,508	\$3,892
Construction Services & Facilities Maintenance	\$69,156	\$62,203	\$6,953
<b>Sub-Total Services</b>	<b>\$159,406</b>	<b>\$136,212</b>	<b>\$23,194</b>
<b>Agricultural</b>			
Dairy	\$13,200	\$11,111	\$2,089
Poultry	\$5,500	\$4,686	\$814
Egg Production	\$6,500	\$2,792	\$3,708
<b>Sub-Total Agricultural</b>	<b>\$25,200</b>	<b>\$18,589</b>	<b>\$6,611</b>
<b>Total</b>	<b>\$272,341</b>	<b>\$216,358</b>	<b>\$55,983</b>

Incarcerated Individual Assignments	FY 2026-27 Proposed Annual Plan			
	FY 2023-24 Actuals <sup>1</sup>	FY 2024-25 Actuals <sup>1</sup>	FY 2025-26 Annual Plan	FY 2026-27 Proposed Annual Plan
<b>Manufacturing</b>				
Furniture	300	274	321	321
Metal Products	219	216	261	261
License Plates	120	120	120	120
General Fabrication	126	121	132	132
Bindery	51	60	80	80
Knitting Mill	41	39	60	60
Fabric Products	916	837	1,079	1,079
Shoes	92	93	113	113
Mattress	33	29	35	35
Cleaning Products	40	33	50	50
Modular Construction	4	3	12	12
<b>Sub-Total Manufacturing</b>	<b>1,942</b>	<b>1,825</b>	<b>2,263</b>	<b>2,263</b>
<b>Services</b>				
Meatcutting	59	53	66	66
Bakery	43	40	60	60
Coffee Roasting	18	17	23	23
Food & Beverage Packaging	254	229	299	299
Metal Signs	32	30	40	40
Printing	82	77	99	99
Dental Lab	61	61	70	70
Digital Services	16	18	18	18
Laundry	474	470	540	540
Optical	273	320	365	365
Construction Services & Facilities Maintenance	978	992	1,215	1,051
<b>Sub-Total Services</b>	<b>2,290</b>	<b>2,307</b>	<b>2,795</b>	<b>2,631</b>
<b>Agricultural</b>				
Dairy	50	45	60	60
Poultry	47	37	57	57
Egg Production	15	9	20	20
<b>Sub-Total Agricultural</b>	<b>113</b>	<b>91</b>	<b>137</b>	<b>137</b>
<b>Selling and Administration</b>				
Statewide Administrative Support	137	126	228	212
On-Time Delivery	8	8	14	14
Central Office	-	9	13	-
Career Technical Education Programs	235	241	348	348
<b>Sub-Total Selling and Administration</b>	<b>380</b>	<b>384</b>	<b>603</b>	<b>574</b>
<b>Total</b>	<b>4,725</b>	<b>4,607</b>	<b>5,798</b>	<b>5,605</b>

<sup>1</sup> Actuals are based on the average filled assignments for the FY.

Designation of Cash (In Thousands)	FY 2023-24 Audited Actuals	FY 2024-25 Audited Actuals	FY 2025-26 Approved Annual Plan	FY 2026-27 Proposed Annual Plan
<b>Cash Flows from Operations</b>				
Total Cash Receipts	\$291,242	\$303,128	\$283,709 <sup>1</sup>	\$272,341 <sup>1</sup>
Total Cash Payments	(\$252,230)	(\$279,766)	(\$271,237) <sup>2</sup>	(\$264,290) <sup>2</sup>
<b>Net Cash from Operations</b>	<b>\$39,018</b>	<b>\$23,362</b>	<b>\$12,472</b>	<b>\$8,051</b>
<b>Cash Flows from Noncapital Financing Activities</b>				
Interest Paid	(\$95)	\$40	(\$84)	\$0
Repayment of SB 84 pension contribution advanced from State	(\$1,085)	(\$57)	\$0	\$0
<b>Net Cash Used in Noncapital Financing Activities</b>	<b>(\$1,180)</b>	<b>(\$17)</b>	<b>(\$84)</b>	<b>\$0</b>
<b>Cash Flows - Capital and Related Financing</b>				
Acquisitions of New Capital Assets	(\$9,855)	(\$14,854)	(\$13,495)	(\$4,325)
Rollover Capital Projects Expensed in Current Year	\$0	\$0	(\$1,042)	(\$2,069)
Proceeds from Sale of Capital Assets	\$29	\$715	\$1,154	\$100
<b>Net Cash - Capital and Related Financing</b>	<b>(\$9,826)</b>	<b>(\$14,139)</b>	<b>(\$13,383)</b>	<b>(\$6,294)</b>
<b>Cash Flow From Investing Activities</b>				
Interest Received	\$840	\$2,076	\$2,022	\$2,279
<b>Net Cash Flow From Investing Activities</b>	<b>\$840</b>	<b>\$2,076</b>	<b>\$2,022</b>	<b>\$2,279</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b>\$15,911</b>	<b>\$44,763</b>	<b>\$56,006</b>	<b>\$42,240<sup>3</sup></b>
Change in Cash and Cash Equivalents	\$28,852	\$11,282	\$1,027	\$4,036
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$44,763</b>	<b>\$56,045</b>	<b>\$57,033</b>	<b>\$46,276</b>
<b>Operating Activities Reconciliation</b>				
Revenue	\$284,611	\$300,222	\$283,709	\$272,341
Cost of Goods Sold	(\$226,024)	(\$246,246)	(\$225,692)	(\$216,358)
Selling and Administration	(\$52,517)	(\$55,205)	(\$56,638)	(\$56,596)
Unallocated Lump-Sum Payouts	(\$1,275)	(\$1,108)	(\$1,401)	(\$1,414)
FEMA - Reimbursement	\$0	\$0	\$0	\$0
Grant	\$0	\$0	\$150	\$0
<b>Operating Income/(Loss)</b>	<b>\$4,795</b>	<b>(\$2,337)</b>	<b>\$128</b>	<b>(\$2,027)</b>
<b>Non-Operating Revenues/(Expenses)</b>	<b>(\$2,562)</b>	<b>\$5,857</b>	<b>\$711</b>	<b>\$2,114</b>
<b>Net Gain/(Loss) (non-GAAP)</b>	<b>\$2,233</b>	<b>\$3,520</b>	<b>\$839</b>	<b>\$87</b>
<b>Adjustments</b>				
Depreciation	\$10,698	\$25,062	\$12,568	\$10,078
Other Fees	\$5	\$3,517	(\$74)	\$0
Net Effect of Other Adjustments	\$23,520	(\$2,880)	\$0	\$0
<b>Net Adjustments</b>	<b>\$34,223</b>	<b>\$25,699</b>	<b>\$12,494</b>	<b>\$10,078</b>
<b>Current Year Adjustments</b>				
Net OPEB Liability	[-\$11,250]	[-\$6,548]	\$0	\$0
Net Pension Liability	[\$1,533]	[\$16]	\$0	\$0
Unallocated Workers' Compensation/Personal Leave	[\$2,811]	[\$1,490]	\$0	\$0
<b>Net Current Year Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Cash Provided by Operations</b>	<b>\$39,018</b>	<b>\$23,362</b>	<b>\$12,622</b>	<b>\$8,051</b>

<sup>1</sup> Budget figures are estimated Revenues.

<sup>2</sup> Budget figures are estimated Cost of Goods Sold + Selling and Administration expenses + Other Revenue/(Expenses) + Unallocated Items - Depreciation.

<sup>3</sup> To more accurately display the current year activity, Annual Plan numbers reflect Actual Cash and Cash Equivalents FY YTD through May.

# CALCTRA Enterprise, Career Technical Education (CTE), and Joint Venture (JV) Locations

## 1 Pelican Bay State Prison (PBSP)

- Construction Services & Facilities Maintenance
- Laundry
- Support Services
- **CTE Programs**
- Computer-Aided Design
- Computer Coding

## 2 High Desert State Prison (HDSP)

- Construction Services & Facilities Maintenance
- Support Services
- **JV Program**
- Barnum Farming

## 3 Folsom State Prison (FSP)

- Construction Services & Facilities Maintenance
- Digital Services
- License Plates
- Metal Products
- Metal Signs
- Modular Building
- Printing
- Support Services
- **CTE Programs**
- Computer-Aided Design
- Pre-Apprentice Construction Labor
- Pre-Apprentice Iron Worker
- Pre-Apprentice Carpentry

## 4 CSP Sacramento (SAC)

- Construction Services & Facilities Maintenance
- Laundry

## 5 California Medical Facility (CMF)

- Construction Services & Facilities Maintenance
- Support Services

## 6 CSP Solano (SOL)

- Bindery
- Construction Services & Facilities Maintenance
- Laundry
- Metal Products
- Optical
- Support Services

## 7 Mule Creek State Prison (MCSP)

- Coffee Roasting
- Construction Services & Facilities Maintenance
- Fabric Products
- Food & Beverage Packaging
- Laundry
- Mattress
- Meat Cutting
- Support Services

## 8 California Health Care Facility (CHCF)

- Construction Services & Facilities Maintenance

## 9 CSP San Quentin (SQ)

- Construction Services & Facilities Maintenance
- **CTE Programs**
- Audio Video Production
- Computer Coding
- Pre-Apprentice Construction Labor

## 10 Sierra Conservation Center (SCC)

- Construction Services & Facilities Maintenance
- Fabric Products

## 11 Valley State Prison (VSP)

- Construction Services & Facilities Maintenance
- Laundry
- Optical

## 12 Central California Women's Facility (CCWF)

- Construction Services & Facilities Maintenance
- Dental Lab
- Optical
- Support Services
- **CTE Programs**
- Pre-Apprentice Carpentry

## 13 Correctional Training Facility (CTF)

- Construction Services & Facilities Maintenance
- Fabric Products
- Furniture
- Support Services
- **JV Program**
- Surplus Service

## 14 Salinas Valley State Prison (SVSP)

- Construction Services & Facilities Maintenance

## 15 Pleasant Valley State Prison (PVSP)

- Construction Services & Facilities Maintenance

## 16 CSP Corcoran (COR)

- Construction Services & Facilities Maintenance
- Dairy
- Food & Beverage Packaging
- Laundry
- Support Services

## 17 Substance Abuse Treatment Facility (SATF)

- Construction Services & Facilities Maintenance
- Food & Beverage Packaging

## 18 Avenal State Prison (ASP)

- Construction Services & Facilities Maintenance
- Egg Production
- Furniture
- General Fabrication
- Laundry
- Poultry
- Support Services

## 19 North Kern State Prison (NKSP)

- Construction Services
- Facilities Maintenance

## 20 Kern Valley State Prison (KVSP)

- Construction Services & Facilities Maintenance
- Support Services

## 21 Wasco State Prison (WSP)

- Construction Services & Facilities Maintenance
- Laundry

## 22 California Men's Colony (CMC)

- Construction Services & Facilities Maintenance
- Fabric Products
- Knitting Mill
- Printing
- Shoes
- Support Services

## 23 California Correctional Institution (CCI)

- Construction Services & Facilities Maintenance
- Fabric Products

## 24 CSP Los Angeles County (LAC)

- Cleaning Products
- Construction Services & Facilities Maintenance
- Laundry
- Support Services

## 25 California Institution for Men (CIM)

- Construction Services & Facilities Maintenance
- Food & Beverage Packaging
- Laundry
- Support Services
- **CTE Programs**
- Commercial Diving

## 26 California Rehabilitation Center (CRC)

- Construction Services & Facilities Maintenance

## 27 California Institution for Women (CIW)

- Construction Services & Facilities Maintenance
- Fabric Products
- **CTE Programs**
- Audio Video Production
- Computer Coding
- Pre-Apprentice Construction Labor
- **JV Program**
- TLM Works

## 28 Ironwood State Prison (ISP)

- Construction Services & Facilities Maintenance

## 29 Calipatria State Prison (CAL)

- Construction Services & Facilities Maintenance

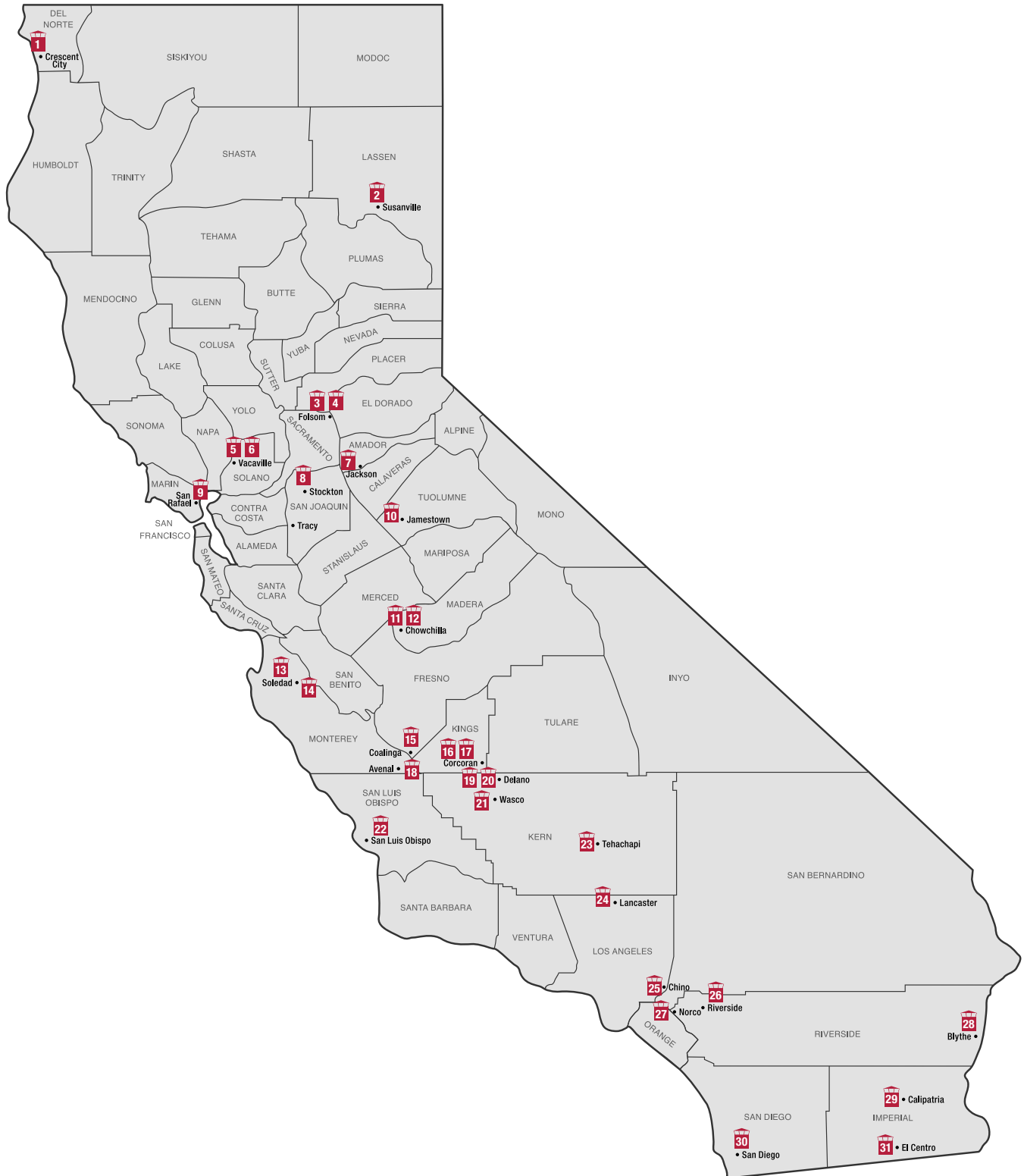
## 30 R.J. Donovan Correctional Facility (RJD)

- Bakery
- Construction Services & Facilities Maintenance
- Laundry
- Shoes
- Support Services

## 31 Centinela State Prison (CEN)

- Construction Services & Facilities Maintenance
- Fabric Products
- Support Services

# CALCTRA Enterprise, Career Technical Education (CTE), and Joint Venture (JV) Locations



# **CALCTRA**

Career Training | Quality Products | Changed Lives

**CALIFORNIA CORRECTIONAL TRAINING &  
REHABILITATION AUTHORITY**

560 East Natoma Street, Folsom, CA 95630  
calpia.ca.gov

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PRISON TO PURPOSE PODCAST  
STREAMING ON YOUTUBE AND SPOTIFY**