

**Transportation Tax Fund
Highway Users Tax Account
Distributed by Streets and Highways Code Sections 2104-2108
December 2, 2014 Apportionment**

	Code Section	Gasoline			Diesel			Use Fuel		Other Revenue	FY 2014-15 B/A items	Total Apportionment
		Cents/Gallon	Percent	Tax	Cents/Gallon	Percent	Tax	Cents/Gallon	Tax			
Counties	2104*	\$0.02035	11.305556%	\$17,182,763.76	\$0.01800	16.363636%	\$4,594,638.69	\$0.01800	\$350,575.34		\$ 31,502,000.00	\$ 53,629,977.79
Grade Separation	2104.1			7,041,116.00								7,041,116.00
Counties	2105	0.01035	5.750000%	12,320,253.95	0.01035	9.409091%	2,641,917.25	0.01035	0.00		\$ 16,022,000.00	30,984,171.20
Cities	2105	0.01035	5.750000%	12,320,253.95	0.01035	9.409091%	2,641,917.25	0.01035	0.00		\$ 16,022,000.00	30,984,171.20
Counties	2106**			2,467,404.46							\$ 3,377,163.49	5,844,567.95
Cities	2106**	0.01040	5.777778%	9,312,368.10							\$ 12,721,836.51	22,034,204.61
Trf To SHA (Former Bicycle Lane Account)				600,000.00								600,000.00
Cities	2107	0.01315	7.305556%	5,653,270.46	0.01800	16.363636%	4,594,638.69	0.02590	504,438.96		\$ 17,661,000.00	28,413,348.11
Cities - snow	2107			0.00								0.00
Cities	2107.5			0.00							\$ 2,694,000.00	2,694,000.00
Grade Separation	2107.6			10,000,000.00								10,000,000.00
Cities	2107.7			0.00								0.00
State Highway Account	2108	0.11540	64.111111%	137,367,855.34	0.05330	48.454545%	13,605,235.66	various	489,128.00	\$2,943,689.44		154,405,908.44
State Controller, Support				57,771.03								57,771.03
State Controller, E/O				0.00								0.00
State Controller, Pro Rata				0.00								0.00
R & T 8655.5				0.00								0.00
TOTAL		\$0.18000	100.000000%	\$214,323,057.05	\$0.11000	100.000000%	\$28,078,347.54	various	\$1,344,142.30	\$2,943,689.44	\$ 100,000,000.00	\$ 346,689,236.33

* Detail of Apportionment to Counties under Section 2104:

Engineering Costs and Administrative Expenses, County Roads, Section 2104 (a)	\$	96,686.00
Snow Removal, Sections 2104 (b), 2110		583,333.33
Heavy Rainfall and Storm Damage, Sections 2104 (c), 2110.5		41,666.67
Road Purposes 75% Allocation, Section 2104 (d)		40,222,483.34
Road Purposes, Section 2104 (e & f)		12,685,808.45
Total for Section 2104	\$	53,629,977.79

** Detail of Apportionment Under Section 2106:

To Counties:		
Fixed Amount Section 2106 (a) (\$800.00 per County)	\$	46,400.00
Balance Section 2106 (b) (2)		5,798,167.95
Total to Counties	\$	5,844,567.95
To Cities:		
Fixed Amount Section 2106 (a) (\$400.00 per City)	\$	192,400.00
Balance Section 2106 (b) (3)		21,841,804.61
Total to Cities	\$	22,034,204.61

**Transportation Tax Fund
Motor Vehicle Fuel Account
Reconciliation of Revenues
October 24, 2014 through November 23, 2014**

Section 2103 Gasoline Tax Revenue:		
Revenue Received for the Period Covered.....	437,772,793.86	
Multiply by the Current Year's Percentage (18/36).....	50.00%	218,886,396.93
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Deduct:		
Transfers from Motor Vehicle Fuel Account to GF:		
R&T Section 8352.3. (b) - Aeronautics Acct	0.00	
R&T Section 8352.4. (b) - Harbors & Watercraft	0.00	
R&T Section 8352.5. (b) - Food and Agriculture Fund	0.00	
R&T Section 8352.6. (a)(2) - Off-Highway Vehicle Trust Fund	5,768,266.86	5,768,266.86
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Section 2103 Gasoline Tax Revenue Transferred to Highway Users Tax Account		213,118,130.07
Deduct:		
Transfer from HUTA (0062) to SHA (0042):		
S&H Section 2103. (a) (1)(C)	0.00	
S&H Section 2103. (a) (1)(C) - Backfill for FY 2011-12:		
Remaining balance of \$42,114,780.23 / 3 months	0.00	
S&H Section 2103. (a) (1)(D) - Based on Weight Fee Revenues:		
Weight Fee Revenues for October 2014	73,034,386.91	73,034,386.91
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Section 2103 Gasoline Tax Revenue To Be Apportioned		<u>140,083,743.16</u>
Apportionment:		
State Transportation Improvement Program (STIP) @ 44%		61,636,847.01
State Highway Operation and Protection Program (SHOPP) @ 12%		16,810,049.14
Local Streets and Roads Program (LS&R) @ 44%:		
City @ 22%	30,818,423.50	
County @ 22%	30,818,423.51	61,636,847.01
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Total Apportionment		140,083,743.16
Add:		
For Transfer from HUTA to SHA for Weight Fee Revenue - October 2014.....		73,034,386.91
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Transferred to Highway Users Tax Account, Section 2103		<u>213,118,130.07</u>
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Section 2104 - 2108 Gasoline Tax Revenue:		
Revenue Received for the Period Covered.....	437,772,793.86	
Multiply by the Current Year's Percentage (18/36).....	50.00%	218,886,396.93
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Add		
Gasoline Tax Revenue, Jet Fuel.....	21,635.98	
Gasoline Tax Revenue, Aviation.....	0.00	21,635.98
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Total		218,908,032.91

Deduct Expenditures:

Board of Equalization, Support, Current Year	560,918.25
Board of Equalization, Support, Prior Year.....	(2,164,919.10)
BOE Pro Rata Charges	0.00
BOE Refunds to Reverted Appropriations	0.00
State Controller, Support, Current Year	502,710.26
State Controller, Support, Prior Year.....	(103,636.39)
SCO Special Tasks	0.00
SCO Pro Rata Charges	0.00
SCO GAAP Charges 0061-0840-2013-011	0.00
SCO CH 208/04 GAAP Rptg	0.00
21st Century Project	0.00
General Fund Credits	0.00
Financial Information System 0061-8880-2014-588	0.00

Transfer to:

Aeronautics Account (Aircraft Jet Fuel) per R&T Sec 8352.3. (a)	21,635.98
Aeronautics Account (Aviation Gasoline) per R&T Sec. 8352.3. (a)	0.00
General Fund Loan	0.00
Conservation and Enforcement	0.00
Stephen Teale Data Center	0.00
Parks and Recreation -0061-3790-2014-012-T.....	0.00
Reserved for BOE Refunds	0.00
Rural Health Care	0.00
Agricultural Fund	0.00
Harbors and Watercraft	0.00
University of California	0.00
FSCU Charges (Special Tasks)	0.00
Dept. of Personnel Admin Assessment	0.00
Financial Information System	0.00
Off Highway	4,935,266.86
R&T Sec 8352.6 (A)(2)	833,000.00

Total Deductions..... 4,584,975.86

Net Gasoline Tax Revenue Available for Distribution

214,323,057.05

Add:

Other Revenues:

Use Fuel Tax, Net	1,344,142.30
Diesel Fuel Tax, Net	28,078,347.54
Regulatory Licenses	2,935,582.62
Proceeds from Cancelled Warrants	(2,275.31)
Delinquent Receivable - Cost Recovery	10,382.13
Income from Investments	0.00
Total Other Revenues	<u>2,943,689.44</u>

32,366,179.28

Transferred to Highway Users Tax Account, Section 2104 - 2108

246,689,236.33

Transferred to Highway Users Tax Account, Section 2103

213,118,130.07

Total

459,807,366.40