

**Transportation Tax Fund  
Highway Users Tax Account  
Distributed by Streets and Highways Code Sections 2104-2108  
September 30, 2016 Apportionment**

	Code Section	Gasoline			Diesel			Use Fuel		Other Revenue	Total Apportionment
		Cents/Gallon	Percent	Tax	Cents/Gallon	Percent	Tax	Cents/Gallon	Tax		
Counties	2104*	\$0.02035	11.305556%	\$28,453,052.73	\$0.01800	11.250000%	\$5,649,157.16	\$0.01800	\$33,786.71		\$ 34,135,996.60
Grade Separation	2104.1										0.00
Counties	2105	0.01035	5.750000%	14,471,209.35	0.01035	6.468750%	3,248,265.37	0.01035	290.56		17,719,765.28
Cities	2105	0.01035	5.750000%	14,471,209.35	0.01035	6.468750%	3,248,265.37	0.01035	290.56		17,719,765.28
Counties	2106**			2,879,293.50							2,879,293.50
Cities	2106**	0.01040	5.777778%	11,061,825.63							11,061,825.63
Trf To SHA (Former Bicycle Lane Account)				600,000.00							600,000.00
Cities	2107	0.01315	7.305556%	18,386,127.01	0.01800	11.250000%	5,649,157.16	0.02590	48,615.32		24,083,899.49
Cities - snow	2107										0.00
Cities	2107.5										0.00
Grade Separation	2107.6										0.00
Cities	2107.7										0.00
State Highway Account	2108	0.11540	64.111111%	161,350,488.52	0.10330	64.562500%	32,419,885.28	various	83,017.43	\$591,912.13	194,445,303.36
State Controller, Support				0.00							0.00
State Controller, E/O				0.00							0.00
State Controller, Pro Rata				0.00							0.00
R & T 8655.5				0.00							0.00
<b>TOTAL</b>		<b>\$0.18000</b>	<b>100.000000%</b>	<b>\$251,673,206.09</b>	<b>\$0.16000</b>	<b>100.000000%</b>	<b>\$50,214,730.34</b>	<b>various</b>	<b>\$166,000.58</b>	<b>\$591,912.13</b>	<b>\$ 302,645,849.14</b>

\* 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	434,699.75
Heavy Rainfall and Storm Damage, Sections 2104 (c), 2110.5	41,666.67
Road Purposes 75% Allocation, Section 2104 (d)	25,601,997.45
Road Purposes, Section 2104 (e & f)	7,960,946.73
Total for Section 2104	<u>\$ 34,135,996.60</u>

\*\* 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)	2,832,893.50
Total to Counties	<u>\$ 2,879,293.50</u>
To Cities:	
Fixed Amount Section 2106 (a) (\$400.00 per City)	\$ 192,400.00
Balance Section 2106 (b) (3)	10,869,425.63
Total to Cities	<u>\$ 11,061,825.63</u>

**Transportation Tax Fund  
 Motor Vehicle Fuel Account  
 Reconciliation of Revenues  
 August 24, 2016 through September 23, 2016**

Section 2103 Gasoline Tax Revenue:  
 Revenue Received for the Period Covered..... 390,404,400.64  
 Multiply by the Current Year's Percentage (9.8/27.8)..... 35.25% 137,617,551.22

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 ..... 0.00 0.00

Section 2103 Gasoline Tax Revenue Transferred to Highway Users Tax Account 137,617,551.22

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 August 2016 (partial amount) ..... 137,617,551.22

Section 2103 Gasoline Tax Revenue To Be Apportioned (0.00) \*

Apportionment:  
 State Transportation Improvement Program (STIP) @ 44% ..... -  
 State Highway Operation and Protection Program (SHOPP) @ 12% ..... -  
 Local Streets and Roads Program (LS&R) @ 44%:  
 City @ 22%..... 0.00  
 County @ 22% ..... 0.00 0.00  
 Total Apportionment -

Add:  
 For Transfer from HUTA to SHA for Weight Fee Revenue - August 2016 (partial amount)..... 137,617,551.22  
 Transferred to Highway Users Tax Account, Section 2103 137,617,551.22

Section 2104 - 2108 Gasoline Tax Revenue:  
 Revenue Received for the Period Covered..... 390,404,400.64  
 Multiply by the Current Year's Percentage (18/27.8)..... 64.75% 252,786,849.42

Add  
 Gasoline Tax Revenue, Jet Fuel..... 413,024.72  
 Gasoline Tax Revenue, Aviation..... 0.00 413,024.72

Total 253,199,874.14

Deduct Expenditures:	
Board of Equalization, Support, Current Year .....	0.00
Board of Equalization, Support, Prior Year.....	0.00
BOE Pro Rata Charges .....	0.00
BOE Refunds to Reverted Appropriations .....	0.00
State Controller, Support, Current Year .....	0.00
State Controller, Support, Prior Year.....	0.00
SCO Special Tasks .....	0.00
SCO Pro Rata Charges .....	0.00
SCO GAAP Charges 0061-0840-2014-011 .....	0.00
SCO CH 208/04 GAAP Rptg .....	0.00
21st Century Project .....	0.00
Pro Rata Direct Charges .....	1,113,643.33
General Fund Credits .....	0.00
Financial Information System 0061-8880-2014-588 .....	0.00
FSCU Charges 0061-8860-2014-011-D.....	0.00
Transfer to:	
Aeronautics Account (Aircraft Jet Fuel) per R&T Sec 8352.3. (a) .....	413,024.72
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 -0061-3790-2015-012-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
Dept. of Personnel Admin Assessment .....	0.00
Financial Information System .....	0.00
Highway Users Tax for PFA .....	0.00
Off Highway .....	0.00
R&T Sec 8352.6 (A)(2) .....	0.00
Total Deductions.....	<u>1,526,668.05</u>
Net Gasoline Tax Revenue Available for Distribution	251,673,206.09
Add:	
Other Revenues:	
Use Fuel Tax, Net .....	166,000.58
Diesel Fuel Tax, Net .....	50,214,730.34
Regulatory Licenses .....	571,932.41
Proceeds from Cancelled Warrants .....	19,979.72
Delinquent Receivable - Cost Recovery .....	0.00
Income from Investments .....	0.00
Total Other Revenues .....	<u>591,912.13</u>
	<u>50,972,643.05</u>
Transferred to Highway Users Tax Account, Section 2104 - 2108	302,645,849.14
Transferred to Highway Users Tax Account, Section 2103	<u>137,617,551.22</u>
Total	<u><u>440,263,400.36</u></u>

\* The allocation of gas tax revenue pursuant to Streets and Highways Code Section 2103 was only sufficient to reimburse a portion of the weight fee revenues and transferred to the State Highway Account. This did not allow for any remaining net revenues to be transferred for the purposes of STIP, SHOPP, or Local Streets and Roads.