

**Transportation Tax Fund**  
**Highway Users Tax Account**  
**Distributed by Streets and Highways Code Sections 2103-2108**  
**FY 2020-21 Apportionment**  
**July 30, 2020 Apportionment**

	Code Section	Gasoline			Diesel			Use Fuel		Other Revenue	Total Apportionment
		Cents/Gallon	Percent	Tax	Cents/Gallon	Percent	Tax	Cents/Gallon	Tax		
Counties	2103			\$20,889,879.17							\$ 20,889,879.17
Cities	2103			20,889,879.17							20,889,879.17
<b>TOTAL 2103</b>				<b>\$41,779,758.34</b>							<b>\$ 41,779,758.34</b>
Counties	2104*	\$0.02035	11.300000%	\$21,765,933.70	\$0.01800	11.500000%	\$4,633,744.16	\$0.01800	\$155,707.64		\$ 26,555,385.50
Grade Separation	2104.1			0.00							0.00
Counties	2105	0.01035	5.800000%	11,171,895.17	0.01035	6.500000%	2,619,072.78	0.01035	645.17		13,791,613.12
Cities	2105	0.01035	5.800000%	11,171,895.17	0.01035	6.500000%	2,619,072.78	0.01035	645.17		13,791,613.12
Counties	2106**			2,148,829.42							2,148,829.42
Cities	2106**	0.01040	5.800000%	8,423,065.75							8,423,065.75
Trf To SHA (Former Bicycle Lane Account)				600,000.00							600,000.00
Cities	2107	0.01315	7.300000%	14,061,178.41	0.01800	11.500000%	4,633,744.16	0.02590	224,045.99		18,918,968.56
Cities - snow	2107			0.00							0.00
Cities	2107.5			2,707,000.00							2,707,000.00
Cities	2107.6			0.00							0.00
State Parks & Recreation Fund	2107.7			3,400,000.00							3,400,000.00
State Highway Account	2108	0.11540	64.000000%	117,169,084.68	0.10330	64.000000%	25,787,793.58	various	379,714.30	\$769,880.01	144,106,472.57
State Controller, Support				0.00							0.00
State Controller, E/O				0.00							0.00
State Controller, Pro Rata				34,789.00							34,789.00
R & T 8655.5				(812,439.11)							(812,439.11)
<b>TOTAL 2104-2108</b>		<b>\$0.18000</b>	<b>100.000000%</b>	<b>\$191,841,232.19</b>	<b>\$0.16000</b>	<b>100.000000%</b>	<b>\$40,293,427.46</b>	<b>various</b>	<b>\$760,758.27</b>	<b>\$769,880.01</b>	<b>\$ 233,665,297.93</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	583,333.33
Heavy Rainfall and Storm Damage, Sections 2104 (c), 2110.5	41,666.67
Road Purposes 75% Allocation, Section 2104 (d)	19,916,539.13
Road Purposes, Section 2104 (e & f)	5,917,160.37
<b>Total for Section 2104</b>	<b>\$ 26,555,385.50</b>

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)	2,102,429.42
<b>Total to Counties</b>	<b>\$ 2,148,829.42</b>
To Cities:	
Fixed Amount Section 2106 (a) (\$400.00 per City)	\$ 192,400.00
Balance Section 2106 (b) (3)	8,230,665.75
<b>Total to Cities</b>	<b>\$ 8,423,065.75</b>

**Transportation Tax Fund**  
**Motor Vehicle Fuel Account**  
**Reconciliation of Revenues**  
**FY 2020-21**  
**June 24, 2020 through July 23, 2020**

**Section 2103, Motor Vehicle Fuel Tax (MVFT) - Gasoline Revenue:**

Motor Vehicle Fuel Tax - Gasoline Revenue Received for the Period Covered	\$	512,285,550.03	
Less: Motor Vehicle Fuel Tax Refund of Gasoline	\$	141,848.67	
Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	<b>512,143,701.36</b>	
Multiply by the Current FY's 2103 Price-Based Excise Tax Percentage (\$0.1730/\$0.4730)		<b>36.58%</b>	\$ <b>187,342,165.96</b>

Deduct Transfers from Motor Vehicle Fuel Account to General Fund:

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	\$	2,912,408.43	\$ 2,912,408.43

**Section 2103, MVFT - Gasoline Revenue, Net of Transfers, for Transfer to Highway Users Tax Account (HUTA)**

\$ **184,429,757.53**

Deduct Transfer from HUTA to State Highway Account (SHA):

S&H Section 2103. (a) (1)(C)	\$	0.00	
S&H Section 2103. (a) (1)(D) - Based on Weight Fee Revenues:			
Weight Fee Revenues Transferred for Previous Month's Remaining Balance	\$	0.00	
Weight Fee Revenues - June 2020	\$	89,475,761.30	\$ 89,475,761.30

**Section 2103, MVFT - Gasoline Revenue Balance Available for Apportionment/Distribution**

\$ **94,953,996.23**

**Section 2103, MVFT - Gasoline Revenue Apportionment/Distribution to State Programs:**

State Transportation Improvement Program (STIP) @ 44%	\$	41,779,758.34	
State Highway Operation and Protection Program (SHOPP) @ 12%	\$	11,394,479.55	
Local Streets and Roads Program (LS&R) @ 44%:			
City @ 22%	\$	20,889,879.17	
County @ 22%	\$	20,889,879.17	\$ 41,779,758.34

**Total of Section 2103 Apportionment to State Programs**

\$ **94,953,996.23**

**Section 2104 - 2108, Motor Vehicle Fuel Tax (MVFT) - Gasoline Revenue:**

Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	<b>512,143,701.36</b>	
Multiply by the Current Year's Base Excise Tax Percentage (\$0.18/\$0.4730)		<b>38.05%</b>	\$ <b>194,870,678.36</b>

Add Jet and Aviation Tax Revenues:

Motor Vehicle Fuel Tax - Aviation	\$	0.00	
Motor Vehicle Fuel Tax - Jet Fuel	\$	153,883.88	\$ 153,883.88

**Section 2104 - 2108, MVFT - Gasoline, Jet Fuel, and Aviation Revenue Total Amount**

\$ 195,024,562.24

Deduct Total Expenditures and Transfers:

Expenditures:

State Controller, Support, Prior Year - 0061-0840-2018-001-Pg10 & Pg30	\$	0.00	
State Controller, Support, Current Year - 0061-0840-2019-001-Pg10 & Pg30	\$	0.00	
CDTFA, Support, Prior Year - 0061-7600-2018-001-Pg10 & Pg30	\$	0.00	
CDTFA, Support, Current Year - 0061-7600-2019-001-Pg10 & Pg30	\$	0.00	
BOE Pro Rata Charges	\$	0.00	
SCO Special Tasks	\$	0.00	
SCO Pro Rata Charges	\$	0.00	
SCO GAAP Charges	\$	0.00	
SCO CH 208/04 GAAP Rptg	\$	0.00	
21st Century Project	\$	0.00	
Pro Rata Direct Charges - 0061-9900-2019-590-Pg10	\$	0.00	
Financial Information System - 0061-8880-2019-598-D	\$	0.00	
FSCU Charges	\$	0.00	
Supplemental Pension Payments - Interest Payments - 0061-9892-2017-501-Pg10	\$	0.00	
Rural Health Care	\$	0.00	
University of California	\$	0.00	
Dept. of Personnel Admin Assessment	\$	0.00	

**Transportation Tax Fund  
Motor Vehicle Fuel Account  
Reconciliation of Revenues  
FY 2020-21  
June 24, 2020 through July 23, 2020**

Transfers to Various Funds:

Aeronautics Account #0041 for Aviation Gasoline per R&T Sec 8352.3. (a)	\$	0.00	
Aeronautics Account #0041 for Aircraft Jet Fuel per R&T Sec. 8352.3. (a)	\$	153,883.88	
Harbors and Watercraft #0516001 per R&T Sec. 8352.4	\$	0.00	
Agriculture Fund #0111 per R&T Sec. 8352.5	\$	0.00	
Off Highway, #0263 per R&T Sec. 8352.6	\$	2,196,446.17	
Monthly Transfer to GF - Per R&T Sec 8352.6 (A)(2)	\$	833,000.00	
State Parks and Recreation Fund #0392	\$	0.00	
State Parks and Recreation Fund #0392 per B/A Item 3790-012-0061	\$	0.00	
State Parks and Recreation Fund #0392 per B/A Item 3790-013-0061	\$	0.00	
Highway Users Tax Account #0062 per E/O E19/20-2R	\$	0.00	
SB84 Principal Loan Repayment	\$	0.00	
Conservation and Enforcement Services Account #0265 per R&T Sec. 8352.8	\$	0.00	\$ 3,183,330.05

**Section 2104 - 2108, MVFT - Gasoline Revenue, Net of Total Deductions, Available for Apportionment to SHC Sections 2104-2108**

\$ 191,841,232.19

Add Other Revenues:

Use Fuel, Net of Refunds			\$ 769,758.27
Diesel Fuel, Net of Refunds	\$	91,575,971.50	
Multiply by the Current Year's Percentage (16/36 or 44%)		<u>44.00%</u>	\$ 40,293,427.46
Miscellaneous Revenues:			
Regulatory Licenses	\$	0.00	
License and Permits	\$	3,214.82	
License Decal	\$	123,737.81	
Proceeds from Cancelled Warrants	\$	21,014.74	
Delinquent Receivable - Cost Recovery	\$	6,216.41	
Income from Investments	\$	615,696.23	
Settlements/Judgements	\$	0.00	\$ 769,880.01

**Section 2104 - 2108, MVFT - Gasoline & Other Revenues for transfer to HUTA, Fund 0062**

\$ 233,665,297.93

Section 2103, MVFT - Gasoline Revenue, Net of Transfers, for Transfer to HUTA, Fund 0062

\$ 184,429,757.53

Section 2104 - 2108 MVFT - Gasoline & Other Revenue, for Transfer to HUTA, Fund 0062

\$ 233,665,297.93

**Total Amount for Transfer from MVFA to HUTA**

\$ 418,095,055.46

**Section 2031 (a) - RMRA, Motor Vehicle Fuel Tax (MVFT) - Gasoline Revenue:**

Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	512,143,701.36	
Multiply by the Current Year's SB1 - Gasoline Excise Tax Percentage (\$0.12/\$0.4730)		<u>25.37%</u>	\$ 129,930,857.04
Deduct Expenditures and Transfers:			
RTC 8352.4 (b) - For transfer to State Parks & Recreation Fund, Fund 0392	\$		
RTC 8352.5 (b)(2) - For transfer to Food & Agriculture Fund, Fund 0111	\$		
RTC 8352.6 (a)(2) - For transfer to State Parks & Recreation Fund, Fund 0392	\$	2,019,896.17	\$ 2,019,896.17

**SHC Section 2031 (a) and RTC 7360 (c) MVFT - Gasoline Revenue, Net of Transfers, for Transfer from MVFA to HUTA, and from HUTA to RMRA**

\$ 127,910,960.87

Add Floor Stock Revenues:

RTC 7361.2 (a) - Storage Tax on Gasoline Floor Stock, Net of Refunds	\$	0.00	
RTC 60050.2(a) - Storage Tax on Diesel Floor Stock, Net of Refunds	\$	1,846.71	\$ 1,846.71

Add MVFT - Diesel Fuel for RMRA

RTC 60050 (b) Motor Vehicle Fuel Tax - Diesel Fuel, Net of Refunds	\$	91,575,971.50	
SHC 2103.1 (b)(2) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.10/\$0.36)		<u>28%</u>	\$ 25,641,272.02

**Total Amount For Transfer from MVFA to HUTA, and from HUTA to RMRA**

\$ 153,554,079.60

**Total Amount for Transfer from MVFA to HUTA, and from HUTA to Trade Corridors Enhancement Account (TCEA)**

RTC 60050 (b) - Motor Vehicle Fuel Tax - Diesel Fuel, Net of Refunds	\$	91,575,971.50	
SHC 2103.1 (b)(1) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.10/\$0.36)		<u>28%</u>	\$ 25,641,272.02