

Transportation Tax Fund
Highway Users Tax Account
Distributed by Streets and Highways Code Sections 2103-2108
FY 2020-21 Apportionment
September 1, 2020 Apportionment

Code Section	Gasoline		Diesel		Use Fuel		Other Revenue	Total Apportionment
	Percent	Tax	Percent	Tax	Cents/Gallon	Tax		
Counties 2103		\$28,481,443.59						\$ 28,481,443.59
Cities 2103		28,481,443.59						28,481,443.59
TOTAL 2103		\$56,962,887.18						\$ 56,962,887.18
Counties 2104*	11.300000%	\$21,784,024.01	11.500000%	\$4,559,249.81	\$0.01800	\$318,238.90		\$ 26,661,512.72
Grade Separation 2104.1		0.00						0.00
Counties 2105	5.800000%	11,181,180.47	6.500000%	2,576,967.29	0.01035	1,318.63		13,759,466.39
Cities 2105	5.800000%	11,181,180.47	6.500000%	2,576,967.29	0.01035	1,318.63		13,759,466.39
Counties 2106**		2,152,625.60						2,152,625.60
Cities 2106**	5.800000%	8,428,554.87						8,428,554.87
Trf To SHA (Former Bicycle Lane Account)		600,000.00						600,000.00
Cities 2107	7.300000%	14,072,865.07	11.500000%	4,559,249.81	0.02590	457,910.42		19,090,025.30
Cities - snow 2107		0.00						0.00
Cities 2107.5		0.00						0.00
Cities 2107.6		0.00						0.00
State Parks & Recreation Fund 2107.7		0.00						0.00
State Highway Account 2108	64.000000%	123,378,543.07	64.000000%	25,373,216.36	various	776,068.88	(\$117,063.43)	149,410,764.88
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
TOTAL 2104-2108	100.000000%	\$192,778,973.56	100.000000%	\$39,645,650.56	various	\$1,554,855.46	(\$117,063.43)	\$ 233,862,416.15

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)	19,996,134.54
Road Purposes, Section 2104 (e & f)	11,065,970.58
Total for Section 2104	\$ 26,661,512.72

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)	2,106,225.60
Total to Counties	\$ 2,152,625.60

To Cities:

Fixed Amount Section 2106 (a) (\$400.00 per City)	\$ 192,400.00
Balance Section 2106 (b) (3)	8,236,154.87
Total to Cities	\$ 8,428,554.87

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

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

Motor Vehicle Fuel Tax - Gasoline Revenue Received for the Period Covered	\$	536,704,781.10	
Less: Motor Vehicle Fuel Tax Refund of Gasoline	\$	<u>1,421,442.51</u>	
Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	535,283,338.59	
Multiply by the Current FY's 2103 Price-Based Excise Tax Percentage (\$0.1850/\$0.5050)		36.63%	\$ 196,074,286.92

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	\$	<u>4,586,136.22</u>	\$ <u>4,586,136.22</u>

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

\$ **191,488,150.70**

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 - July 2020	\$	<u>62,027,043.49</u>	\$ <u>62,027,043.49</u>

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

\$ **129,461,107.21**

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

State Transportation Improvement Program (STIP) @ 44%	\$	56,962,887.18	
State Highway Operation and Protection Program (SHOPP) @ 12%	\$	15,535,332.85	
Local Streets and Roads Program (LS&R) @ 44%:			
City @ 22%	\$	28,481,443.59	
County @ 22%	\$	<u>28,481,443.59</u>	\$ <u>56,962,887.18</u>

Total of Section 2103 Apportionment to State Programs

\$ **129,461,107.21**

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

Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	535,283,338.59	
Multiply by the Current Year's Base Excise Tax Percentage (\$0.1920/\$0.5050)		38.02%	\$ 203,514,725.34

Add Jet and Aviation Tax Revenues:

Motor Vehicle Fuel Tax - Aviation	\$	339,254.00	
Motor Vehicle Fuel Tax - Jet Fuel	\$	<u>227,869.37</u>	\$ <u>567,123.37</u>

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

\$ **204,081,848.71**

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	\$	4,881,260.57	
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 - 0061-9900-2020-590-Pg10	\$	1,084,057.00	
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	

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July 24, 2020 through August 23, 2020

Transfers to Various Funds:

Aeronautics Account #0041 for Aviation Gasoline per R&T Sec 8352.3. (a)	\$	339,254.00	
Aeronautics Account #0041 for Aircraft Jet Fuel per R&T Sec. 8352.3. (a)	\$	227,869.37	
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	\$	3,937,434.21	
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	\$ 11,302,875.15

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

\$ 192,778,973.56

Add Other Revenues:

Use Fuel, Net of Refunds			\$ 1,554,855.46
Diesel Fuel, Net of Refunds	\$	89,251,802.24	
Multiply by the Current Year's Percentage (17.10/38.50 or 44.42%)		<u>44.42%</u>	\$ 39,645,650.56

Miscellaneous Revenues:

Regulatory Licenses	\$	0.00	
License and Permits	\$	2,927.80	
License Decal	\$	19,444.21	
Proceeds from Cancelled Warrants	\$	(143,741.56)	
Delinquent Receivable - Cost Recovery	\$	4,306.12	
Income from Investments	\$	0.00	
Settlements/Judgements	\$	0.00	\$ (117,063.43)

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

\$ 233,862,416.15

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

\$ 191,488,150.70

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

233,862,416.15

Total Amount for Transfer from MVFA to HUTA

\$ 425,350,566.85

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

Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	535,283,338.59	
Multiply by the Current Year's SB1 - Gasoline Excise Tax Percentage (\$0.1280/\$0.5050)		<u>25.35%</u>	\$ 135,694,326.33

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	\$	3,180,707.38	\$ 3,180,707.38

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

\$ 132,513,618.95

Add Floor Stock Revenues:

RTC 7361.2 (a) - Storage Tax on Gasoline Floor Stock, Net of Refunds	\$	(2,994.47)	
RTC 60050.2(a) - Storage Tax on Diesel Floor Stock, Net of Refunds	\$	466.30	\$ (2,528.17)

Add MVFT - Diesel Fuel for RMRA

RTC 60050 (b) Motor Vehicle Fuel Tax - Diesel Fuel, Net of Refunds	\$	89,251,802.24	
SHC 2103.1 (b)(2) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.1070/\$0.3850)		<u>27.79%</u>	\$ 24,803,075.84

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

\$ 157,314,166.62

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	\$	89,251,802.24	
SHC 2103.1 (b)(1) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.1070/\$0.3850)		<u>27.79%</u>	\$ 24,803,075.84