

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

	Code Section	Gasoline Tax	Diesel Tax	Use Fuel Tax	Other Revenue	Total Apportionment
Counties	2103	\$23,282,866.19	0.00	0.00	0.00	\$ 23,282,866.19
Cities	2103	23,282,866.18	0.00	0.00	0.00	23,282,866.18
TOTAL 2103		\$46,565,732.37	\$0.00	\$0.00	\$0.00	\$ 46,565,732.37
Counties	2104*	\$23,437,889.00	\$5,401,268.46	\$147,362.13	0.00	\$ 28,986,519.59
Grade Separation	2104.1	0.00	0.00	0.00	0.00	0.00
Counties	2105	12,030,066.92	3,052,890.87	538.52	0.00	15,083,496.31
Cities	2105	12,030,066.92	3,052,890.87	538.52	0.00	15,083,496.31
Counties	2106**	2,330,476.05	0.00	0.00	0.00	2,330,476.05
Cities	2106**	9,099,590.87	0.00	0.00	0.00	9,099,590.87
Trf To SHA (Former Bicycle Lane Account)	2106 (b)	600,000.00	0.00	0.00	0.00	600,000.00
Cities	2107	15,141,291.13	5,401,268.46	212,037.73	0.00	20,754,597.32
Cities - snow	2107	0.00	0.00	0.00	0.00	0.00
Cities	2107.5	0.00	0.00	0.00	0.00	0.00
Cities	2107.6	0.00	0.00	0.00	0.00	0.00
State Parks & Recreation Fund	2107.7	0.00	0.00	0.00	0.00	0.00
State Highway Account	2108	132,745,566.05	30,059,233.20	359,689.58	\$546,943.68	163,711,432.51
State Controller, Support		0.00	0.00	0.00	0.00	0.00
State Controller, E/O		0.00	0.00	0.00	0.00	0.00
State Controller, Pro Rata		34,789.00	0.00	0.00	0.00	34,789.00
R & T 8655.5		(419,156.09)	0.00	0.00	0.00	(419,156.09)
TOTAL 2104-2108		\$207,030,579.85	\$46,967,551.86	\$720,166.48	\$546,943.68	\$ 255,265,241.87

* 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)	21,739,889.69
Road Purposes, Section 2104 (e & f)	6,524,946.90
Total for Section 2104	\$ 28,986,519.59

** 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)	2,284,076.05
Total to Counties	\$ 2,330,476.05

To Cities:

Fixed Amount Section 2106 (a) (\$400.00 per City)	\$ 192,400.00
Balance Section 2106 (b) (3)	8,907,190.87
Total to Cities	\$ 9,099,590.87

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

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

Motor Vehicle Fuel Tax - Gasoline Revenue Received for the Period Covered	\$	559,683,629.58	
Less: Motor Vehicle Fuel Tax Refund of Gasoline	\$	605,242.14	
Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	559,078,387.44	
Multiply by the Current FY's 2103 Price-Based Excise Tax Percentage (\$0.1850/\$0.5050)		36.63%	\$ 204,790,413.32

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	\$	5,328,810.49	\$ 5,328,810.49

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

\$ **199,461,602.83**

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 - September 2020	\$	93,630,392.94	\$ 93,630,392.94

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

\$ **105,831,209.89**

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

State Transportation Improvement Program (STIP) @ 44%	\$	46,565,732.37	
State Highway Operation and Protection Program (SHOPP) @ 12%	\$	12,699,745.15	
Local Streets and Roads Program (LS&R) @ 44%:			
City @ 22%	\$	23,282,866.19	
County @ 22%	\$	23,282,866.18	\$ 46,565,732.37

Total of Section 2103 Apportionment to State Programs

\$ **105,831,209.89**

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

Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	559,078,387.44	
Multiply by the Current Year's Base Excise Tax Percentage (\$0.1920/\$0.5050)		38.02%	\$ 212,561,602.91

Add Jet and Aviation Tax Revenues:

Motor Vehicle Fuel Tax - Aviation	\$	427,700.00	
Motor Vehicle Fuel Tax - Jet Fuel	\$	323,924.40	\$ 751,624.40

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

\$ 213,313,227.31

Deduct Total Expenditures and Transfers:

Expenditures:

State Controller, Support, Prior Year	\$	0.00	
State Controller, Support, Current Year	\$	0.00	
CDTFA, Support, Prior Year	\$	0.00	
CDTFA, Support, Current Year	\$	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	\$	0.00	
Financial Information System - 0061-8880-2020-598-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**

September 24, 2020 through October 23, 2020

Transfers to Various Funds:

Aeronautics Account #0041 for Aviation Gasoline per R&T Sec 8352.3. (a)	\$	427,700.00	
Aeronautics Account #0041 for Aircraft Jet Fuel per R&T Sec. 8352.3. (a)	\$	323,924.40	
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	\$	4,698,023.06	
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	\$	0.00	
SB84 Principal Loan Repayment	\$	0.00	
Conservation and Enforcement Services Account #0265 per R&T Sec. 8352.8	\$	0.00	\$ 6,282,647.46

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

\$ 207,030,579.85

Add Other Revenues:

Use Fuel, Net of Refunds			\$ 720,166.48
Diesel Fuel, Net of Refunds	\$	105,735,146.02	
Multiply by the Current Year's Percentage (17.10/38.50 or 44.42%)		<u>44.42%</u>	\$ 46,967,551.86
Miscellaneous Revenues:			
Regulatory Licenses	\$	0.00	
License and Permits	\$	3,150.42	
License Decal	\$	14,897.25	
Proceeds from Cancelled Warrants	\$	2,608.31	
Delinquent Receivable - Cost Recovery	\$	4,517.65	
Income from Investments	\$	521,770.05	
Settlements/Judgements	\$	0.00	\$ 546,943.68

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

\$ 255,265,241.87

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

\$ 199,461,602.83

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

\$ 255,265,241.87

Total Amount for Transfer from MVFA to HUTA

\$ 454,726,844.70

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

Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	559,078,387.44	
Multiply by the Current Year's SB1 - Gasoline Excise Tax Percentage (\$0.1280/\$0.5050)		<u>25.35%</u>	\$ 141,726,371.21

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	\$	3,687,833.63	\$ 3,687,833.63

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

\$ 138,038,537.58

Add Floor Stock Revenues:

RTC 7361.2 (a) - Storage Tax on Gasoline Floor Stock, Net of Refunds	\$	5,674.66	
RTC 60050.2(a) - Storage Tax on Diesel Floor Stock, Net of Refunds	\$	111.44	\$ 5,786.10

Add MVFT - Diesel Fuel for RMRA

RTC 60050 (b) Motor Vehicle Fuel Tax - Diesel Fuel, Net of Refunds	\$	105,735,146.02	
SHC 2103.1 (b)(2) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.1070/\$0.3850)		<u>27.79%</u>	\$ 29,383,797.08

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

\$ 167,428,120.76

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	\$	105,735,146.02	
SHC 2103.1 (b)(1) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.1070/\$0.3850)		<u>27.79%</u>	\$ 29,383,797.08