

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

| | Code Section | Gasoline Tax | Diesel Tax | Use Fuel Tax | Other Revenue | Total Apportionment |
|--|--------------|-------------------------|------------------------|-----------------------|--------------------|--------------------------|
| Counties | 2103 | \$20,808,451.31 | 0.00 | 0.00 | 0.00 | \$ 20,808,451.31 |
| Cities | 2103 | 20,808,451.30 | 0.00 | 0.00 | 0.00 | 20,808,451.30 |
| TOTAL 2103 | | \$41,616,902.61 | \$0.00 | \$0.00 | \$0.00 | \$ 41,616,902.61 |
| Counties | 2104* | \$22,054,896.24 | \$5,281,235.08 | \$325,761.88 | 0.00 | \$ 27,661,893.20 |
| Grade Separation | 2104.1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Counties | 2105 | 11,320,212.23 | 2,985,045.92 | 1,190.47 | 0.00 | 14,306,448.62 |
| Cities | 2105 | 11,320,212.23 | 2,985,045.92 | 1,190.47 | 0.00 | 14,306,448.62 |
| Counties | 2106** | 2,187,090.29 | 0.00 | 0.00 | 0.00 | 2,187,090.29 |
| Cities | 2106** | 8,533,121.94 | 0.00 | 0.00 | 0.00 | 8,533,121.94 |
| Trf To SHA (Former Bicycle Lane Account) | 2106 (b) | 600,000.00 | 0.00 | 0.00 | 0.00 | 600,000.00 |
| Cities | 2107 | 14,247,853.33 | 5,281,235.08 | 468,735.16 | 0.00 | 19,997,823.57 |
| 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 | 124,912,686.69 | 29,391,221.34 | 795,137.47 | \$43,157.08 | 155,142,202.58 |
| 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 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R & T 8655.5 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL 2104-2108 | | \$195,176,072.95 | \$45,923,783.34 | \$1,592,015.45 | \$43,157.08 | \$ 242,735,028.82 |

* 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) | 20,746,419.90 |
| Road Purposes, Section 2104 (e & f) | 6,193,787.30 |
| Total for Section 2104 | \$ 27,661,893.20 |

** 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) | 2,140,690.29 |
| Total to Counties | \$ 2,187,090.29 |

To Cities:

| | |
|---|------------------------|
| Fixed Amount Section 2106 (a) (\$400.00 per City) | \$ 192,400.00 |
| Balance Section 2106 (b) (3) | 8,340,721.94 |
| Total to Cities | \$ 8,533,121.94 |

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

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

| | | | |
|---|----|-----------------------|--------------------------|
| Motor Vehicle Fuel Tax - Gasoline Revenue Received for the Period Covered | \$ | 540,289,589.10 | |
| Less: Motor Vehicle Fuel Tax Refund of Gasoline | \$ | 235,409.54 | |
| Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds | \$ | 540,054,179.56 | |
| Multiply by the Current FY's 2103 Price-Based Excise Tax Percentage (\$0.1850/\$0.5050) | | 36.63% | \$ 197,821,845.97 |

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 | \$ | 5,013,269.32 | \$ 5,013,269.32 |

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

\$ **192,808,576.65**

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 | \$ | 98,224,707.11 | \$ 98,224,707.11 |

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

\$ **94,583,869.54**

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

| | | | |
|--|----|---------------|------------------|
| State Transportation Improvement Program (STIP) @ 44% | \$ | 41,616,902.61 | |
| State Highway Operation and Protection Program (SHOPP) @ 12% | \$ | 11,350,064.32 | |
| Local Streets and Roads Program (LS&R) @ 44%: | | | |
| City @ 22% | \$ | 20,808,451.30 | |
| County @ 22% | \$ | 20,808,451.31 | \$ 41,616,902.61 |

Total of Section 2103 Apportionment to State Programs

\$ **94,583,869.54**

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

| | | | |
|---|----|-----------------------|--------------------------|
| Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds | \$ | 540,054,179.56 | |
| Multiply by the Current Year's Base Excise Tax Percentage (\$0.1920/\$0.5050) | | 38.02% | \$ 205,328,599.07 |

Add Jet and Aviation Tax Revenues:

| | | | |
|-----------------------------------|----|------------|---------------|
| Motor Vehicle Fuel Tax - Aviation | \$ | 232,663.00 | |
| Motor Vehicle Fuel Tax - Jet Fuel | \$ | 341,064.76 | \$ 573,727.76 |

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

\$ 205,902,326.83

Deduct Total Expenditures and Transfers:

Expenditures:

| | | | |
|---|----|--------------|--|
| State Controller, Support, Prior Year | \$ | 0.00 | |
| State Controller, Support, Current Year | \$ | 1,697,333.33 | |
| CDTFA, Support, Prior Year | \$ | 0.00 | |
| CDTFA, Support, Current Year | \$ | 2,167,627.75 | |
| 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 - 0061-8880-2020-598-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**

October 24, 2020 through November 23, 2020

Transfers to Various Funds:

| | | | |
|--|----|--------------|------------------|
| Aeronautics Account #0041 for Aviation Gasoline per R&T Sec 8352.3. (a) | \$ | 232,663.00 | |
| Aeronautics Account #0041 for Aircraft Jet Fuel per R&T Sec. 8352.3. (a) | \$ | 341,064.76 | |
| 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 | \$ | 4,370,508.04 | |
| 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 | \$ 10,726,253.88 |

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

\$ 195,176,072.95

Add Other Revenues:

| | | | |
|---|----|----------------|------------------|
| Use Fuel, Net of Refunds | | | \$ 1,592,015.45 |
| Diesel Fuel, Net of Refunds | \$ | 103,385,374.50 | |
| Multiply by the Current Year's Percentage (17.10/38.50 or 44.42%) | | <u>44.42%</u> | \$ 45,923,783.34 |
| Miscellaneous Revenues: | | | |
| Regulatory Licenses | \$ | 0.00 | |
| License and Permits | \$ | 8,663.01 | |
| License Decal | \$ | 11,315.10 | |
| Proceeds from Cancelled Warrants | \$ | 18,378.58 | |
| Delinquent Receivable - Cost Recovery | \$ | 4,800.39 | |
| Income from Investments | \$ | 0.00 | |
| Settlements/Judgements | \$ | 0.00 | \$ 43,157.08 |

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

\$ 242,735,028.82

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

\$ 192,808,576.65

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

242,735,028.82

Total Amount for Transfer from MVFA to HUTA

\$ 435,543,605.47

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

| | | | |
|---|----|----------------|-------------------|
| Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds | \$ | 540,054,179.56 | |
| Multiply by the Current Year's SB1 - Gasoline Excise Tax Percentage (\$0.1280/\$0.5050) | | <u>25.35%</u> | \$ 136,903,734.52 |

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 | \$ | 3,469,461.57 | \$ 3,469,461.57 |

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

\$ 133,434,272.95

Add Floor Stock Revenues:

| | | | |
|--|----|----------|-------------|
| RTC 7361.2 (a) - Storage Tax on Gasoline Floor Stock, Net of Refunds | \$ | 5,655.32 | |
| RTC 60050.2(a) - Storage Tax on Diesel Floor Stock, Net of Refunds | \$ | 0.00 | \$ 5,655.32 |

Add MVFT - Diesel Fuel for RMRA

| | | | |
|---|----|----------------|------------------|
| RTC 60050 (b) Motor Vehicle Fuel Tax - Diesel Fuel, Net of Refunds | \$ | 103,385,374.50 | |
| SHC 2103.1 (b)(2) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.1070/\$0.3850) | | <u>27.79%</u> | \$ 28,730,795.58 |

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

\$ 162,170,723.85

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 | \$ | 103,385,374.50 | |
| SHC 2103.1 (b)(1) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.1070/\$0.3850) | | <u>27.79%</u> | \$ 28,730,795.58 |