BUDGETARY FLOW OF CALIFORNIA STATE FEES AND TAXES DESIGNATED FOR TRANSPORTATION PURPOSES PROPOSED FOR THE 2023-24 FISCAL YEAR

DIVISION OF BUDGETS **CALIFORNIA STATE MOTOR VEHICLE FEES AND TAXES** (January 2023) **REVENUE TOTAL - \$20,029,151,000** AMOUNTS SHOWN ARE FROM THE PROPOSED 2023-24 GOVERNOR'S BUDGET SUBMITTED TO THE LEGISLATURE IN JANUARY 2023. MOTOR VEHICLE FUEL TAX **RETAIL SALES AND USE TAX***** MOTOR VEHICLE FUEL TAX MOTOR VEHICLE WEIGHT FEES TRANSPORTATION IMPROVEMENT FEE MOTOR VEHICLE REGISTRATION, MOTOR VEHICLE LICENSE FEES DIESEL FUEL TAX ROAD IMPROVEMENT FEE FROM THE SALE OF DIESEL FUEL (BASE EXCISE TAX) (INCREMENTAL EXCISE TAX) (DIESEL - USE FUEL) DRIVER LICENSES, ETC. Revenue derived from the sales tax on diesel fuel sales is distributed Tax on motor vehicle fuel - 36.7 cents per gallon.*** Tax on motor vehicle fuel - 21.2 cents per gallon.*** Excise tax on diesel fuel - 44.1 cents per gallon.*** Commercial vehicle weight fees are determined by gross \$65 Motor Vehicle Registration / \$41 Driver's License 0.65% of the market value of vehicles, as determined by the \$108 registration fee for zero-emission vehicles by formula to the Public Transportation Account in the State Transportation Fund. vehicle weight (maximum weight of the loaded vehicle). \$54 Off-Highway Vehicle Registration Base rate - 4.75% / Incremental rate - 1.75% / SB 1 Incremental Rate - 4.00% Vehicle Code, Sections 9250 - 9271 (Motor Vehicle Registration); 14900(a) & 14900.1(a) (Driver's License), amount in excess of 0.65% shall be diverted to the General Fund Tax on aircraft jet fuel - 2 cents per gallon. Revenue & Taxation Code, Sections 7101 - 7107, 6051.8 & 6201.8 Revenue & Taxation Code, Sections 8651 - 8651.9 \$1,291,737,000 \$2.995.835.000 \$2.270.889.000 \$80.848.000 **TO REIMBURSE DEBT SERVICE FOR GENERAL OBLIGATION BONDS ***RATE INDICATED FOR 2023-24 IS AS OF MARCH 2023, AND MAY BE ****EFFECTIVE OCTOBER 2022 THROUGH SEPTEMBER 2023, THE OVERALI SALES TAX RATE ON DIESEL FUEL IS REDUCED FROM 13 PERCENT TO 9.0625 PERCENT PURSUANT TO AB 194 (2022). MOTOR VEHICLE FUEL ACCOUNT HIGHWAY USERS TAX ACCOUNT MOTOR VEHICLE LICENSE FEE ACCOUNT Escheat of Unclaimed Checks and Warrants... (2660-0061) \$381,000 (9350-0062) (2740-0064) Revenue & Taxation Code, Section 8353 \$9,751,150,000 Streets & Highways Code, Sections 2100 - 2127 Revenue & Taxation Code, Sections 11001 - 11006 Excise Tax.... Investment Income.. \$3.950.000 \$364,000 Other Regulatory Licenses and Permits. \$10,000,000 Motor Vehicle Fuel Account... \$9.277.336.000 Investment Income Delinquent Receivables-Cost Recoveries. \$585,000 \$65,000 Motor Vehicle Account.. \$835,110,000 \$836.059.000 All money in the Account is appropriated pursuant to Streets & Highways Code, Section 2101, for the acquisition of right of way, LOCAL APPORTIONMENTS Agriculture Account ax and Fee Administration \$5.557.00 Parks and Recreation Highway Users Parks and Recreation and Rehabilitation Account Incremental Excise Cities R&TC, Sect 8352.1(b) & (d) \$1,894,00 \$834,555,0 Fund 2011 Tax Board Office Based on Population S&HC, Sect 2101, CS 25.50 S&HC, Sect(s) 2103(a)(3)(A) & Vehicles, Lane Miles Public Safety State Parks and & BA 0840-001-0062 2103(a)(3)(B) State Operations State Operations State Operations Supplemental Pension Payments Off-Highway Vehicle Trust Fund \$434,221,00 \$66,004,000 S&HC, Sect 2105 Supplemental Pension CS 25.50 For cost of duties CS 3.60 & 3.61 R&TC, Sect 8352.6(a)(1) \$1,345,504,00 imposed by the Motor the distribution of motor S&HC, Sect 2103(a)(1)(C) attributable to fuel taxes attributable to fuel CS 3.60 & 3.61 Statewide General vehicle fuel used in the S&HC, Sect(s) Pension Payments used for agriculture taxes used to propel Vehicle Fuel Tax Law State Parks and Recreation Fund off-highway purposes Administrative Expenditures operation of motor 2103(a)(3)(C), 2106(a) & aircraft. less actual refund. R&TC. Sect(s) 8352.4(b)(2). 2106(c)(1)-(3) Statewide General \$2,382,978,000 CS 3.60 & 3.61 GC, Sect(s) 11010 & 11270 8352.6(a)(2)(B) & BA 3790-012-0061 Administrative Expenditures S&HC, Sect(s) 2104.1, 2107.6 & 2108 R&TC, Sect(s) 8352.4(b)(1), R&TC, Sect(s) 8352.5(a) \$2,661,000 Revolving Fund 8352.5(b)(1), BA 3790-011-0062 \$7,200,000 R&TC, Sect 11003 & 8352.5(b)(2) S&HC, Sect(s) 2107 & S&HC, Sect 2103.1(b)(1) S&HC, Sect 2103.1(b)(2) R&TC, Sect(s) 6051.15, R&TC, Sect 11003 GC, Sect(s) 11010 \$18,158,000 8352.6(a)(2)(A) R&TC, Sect(s) 835 R&TC. Sect 8352.3 R&TC, Sect 8352.1(c) & (d) S&HC. Sect 2104 S&HC. Sect 2106(b) Food & Ag Code, Sect 224 & 9303 2107.5 S&HC. Sect 2107.7(a) S&HC. Sect 2192.4 S&HC. Sect 2031(a) 6201.15. 11001.5 & 11005 BA 7730-001-0064 BA 2740-001-0064 & 11270 \$34,877,000 \$191,745,000 \$9.277.336.000 \$418,218,000 \$3,400,000 \$4.570.237.000 \$814,713,000 TO CITIES TO COUNTIES COUNTIES MOTOR VEHICLE ACCOUNT Motor Vehicle (2740-0044) Weight Fee Swap \$2,149,661,000 Vehicle Code, Section 42270 et seq. VC, Sect 9400.4 STATE HIGHWAY ACCOUNT Highway Users Tax Account - Incremental Excise....... \$834,555,000 \$185,055,000 (2660-0042) Highway Users Tax Account - Weight Fee Backfill..... \$1.345.504.000 Reserves..... \$1,073,000 Streets & Highways Code, Sections 182 & 183 Highway Users Tax Account - Base Excise...... \$2,382,978,000 \$1,345,504,000 Environmental License Plate Fund..... \$7,200,000 \$17.064.000 \$97.976.000 Investment Income..... \$24,326,000 Miscellaneous Revenue, Fees, Permits..... Transportation Debt \$80,238,000 \$44,744,000 Miscellaneous Services to the Public Miscellaneous Revenues.. Service Fund \$1,831,000 Motor Vehicle Account... -\$1,345,504,00 Vehicle Registration, Driver's License, and Off-Highway Fees.. Motor Vehicle Weight Fees. \$1,345,504,000 \$49,273,000 Highway Users Tax Account \$25,000,000 Road Maintenance and Rehabilitation Account..... Weight Fee Backfill \$250,000,000 Transportation Improvement Fee..... \$1,345,504,000 State Route 710 Rehabilitation Account... \$2,793,560,000 \$169,875,000 \$1,073,000 Federal Trust Fund..... GC, Sect 16475 BA 0555-001-0044 BA 3900-003-0044, Department of Motor Vehicles BA 3900-101-0044 Motor Vehicle Department of Justice \$1,324,276,000 \$71,683,000 License Fee Account VC, Sect 42271(b) Franchise Tax Board CS 3.60 & 3.61 BA 0820-001-0044 TRANSPORTATION HIGHWAY TRANSPORTATION PROGRAM BA 7730-001-0044 Conservation \$25,046,000 Reimbursements GC, Sect 16475 Department of Public Health Statewide General \$4,281,000 S&HC, Sect 194 Judicial Branch Administrative Expenditures R&TC, Sect 7204.4; BA 3480-001-0042 BA 2600-001-0042 BA 2660-021-0042 Other Receipts General Fund \$238,000 BA 4265-001-0044 & \$197.106.000 Capital Outlay Support BA 0250-001-0044 BA 4265-003-0044 Food and Agriculture GC, Sect(s) 11010 & 11270 Highway BA 8570-001-0044 & Improvements, Highway Patrol Commission Energy Resources \$103,367,000 BA 6440-001-0042 BA 8570-003-0044 Environmental License Conservation and State Mandates State Operations VC, Sect 42205(b) Safety, Operations, and Local Assistance Program Local roads/highways, RIP PUC, Sect 309.7(d) \$285,168,000 Plate Fund Development Commission \$1,809,000 GC. Sect 17561 on local roads, railroad BA 8660-001-0042 Supplemental Pension Payments Office of Environmental ASSISTANCE ASSISTANCE Traffic Operations, crossings, traffic signals, Local Assistance GC, Sect 16475 BA 3360-001-0044 BA 8885-295-0044 Health Hazard Assessment Interest Payments CS 3.60 & 3.61 storm damage. \$7,874,000 to Federal Government Interest Transfer to Other Accounts California Public Employees' BA 3980-001-0044 & VC, Sect 42205(b) BA 3980-008-0044 DEPARTMENT OF TRANSPORTATION \$2,500,000 Statewide General Transportation Agency Capital Outlay Program Development Public Law 101-453 Administrative Expenditures \$881,780,000 GC, Sect 16475 \$1.823.000 System Management, \$49,541,000 State Funds: Environmental 31 USC 3335 & \$218,779,000 BA 0521-001-0044 Programming \$367,696,000 Enhancement and 6503 (Federal) GC, Sect(s) 11010 & 11270 UNCLASSIFIED Federal Funds: Mitigation Program Fund Transportation Debt S&HC, Sect 164.56 \$3,250,325,000 California Secretary for Service Fund \$1,345,504,000 Tort Claims Transportation Agency VC, Sect 9400.4 Office of Inspector General BA 0521-001-0042 BA 3900-001-0042 S&HC, Sect 183.1 Structures, Traffic Cities and Counties (HUTA)...... \$3,618,021,000 \$4,924,566,000 \$101,767,000 \$1,496,862,000 \$1,166,949,000 ROAD MAINTENANCE AND REHABILITATION ACCOUNT Cities and Counties (RMRA). Streets & Highways Code, Sections 2030-2032 & 2103.1(b)(2) **A**→ Transportation Improvement Fee.... \$2,366,153,000 Highway Users Tax Account..... \$20,383,000 Investment Income...... Road Improvement Fee (Zero-Emission Vehicles). \$80.848.000 \$6,004,813,000 AERONAUTICS ACCOUNT PUBLIC TRANSPORTATION ACCOUNT \$2,178,466,000 Reserves..... (2660-0046) \$418,730,000 Office (2660-0041) Transportation Improvement Fee... Vehicles Public Utilities Code, Section 21680 et seg. and Revenue & Taxation Code, Section 8352.3(a) Public Utilities Code, Section 99310 et seq. Aeronautics Account... \$30,000 \$9.142.000 \$664,000 \$25,000,00 Cities and Counties Investment Income.... \$2,876,000 \$486,258,000 BA 2740-001-3290 S&HC, Sect 2032(d) BA 0840-001-3290 \$1,291,737,000 \$25,046,000 Investment Income...... State Highway Account.... University of California Statewide General \$6,490,000 \$312,058,000 \$5,000,000 Administrative Expenditures Motor Vehicle Fuel Account.... S&HC, Sect 2032(g) Local Airport Loan Account.. \$2.500.000 \$4,228,943,000 \$490,000 \$7.327.000 BA 6440-001-3290 GC, Sect(s) 11010 & 11270 \$323,759,000 University of California Statewide Planning \$9,651,000 \$2,500,000 Reimbursements Board S&HC, Sect 2032(g) BA 8660-001-0046 PUC, Sect 99315(d) Mass Transportation Mass Transportation Mass Transportation R&TC, Sect 7204.4 S&HC. Sect 2032(h)(2) BA 6610-001-3290 BA 3900-001-3290 Other Receipts \$1,574,640,000 \$2,355,345,000 OPERATIONS ASSISTANCE CS 25.50 PUC Sect 21682.5 PUC, Sect 99312.2 (1) Grants to Cities, Mass COUNTIES \$4,691,000 Counties, and Airpor R&TC, Sect 7204.4; \$3,322,000 \$142,318,000 Transportation R&TC, Sect 8352.3(a)(2) Districts Statewide General Other Receipts California Transportation California State (2) Acquisition and Administrative Expenditures Commission Transportation Agency \$1,158,00 Transportation Planning Transportation Planning Development of Airports \$4.774.000 TRADE CORRIDOR ENHANCEMENT ACCOUNT ADVANCE MITIGATION ACCOUNT State Operations Aeronautics GC, Sect(s) 11010 & 11270 BA 2600-001-0046 Capital Outlay (2660-2504) State Operations Streets & Highways Code, Section 2103.1(b)(1) \$1,209,179,000 Streets & Highways Code, Section 800 et seq. \$3,990,000 Streets & Highways Code, Section 2192.4 Supplemental Pension Payments \$81,548,000 PUC Sect(s) 21682, \$42,821,000 \$1,963,000 CS 3.60 &3.61 Planning 21683 & 21602 \$60,160,000 Highway Transportation Highway Transportation
Funds: State Funds: Statewide General High-Speed Rail Authority \$1,047,386,000 \$93,368,000 Administrative Expenditures \$394,946,000 \$23,376,000 \$2,174,402,000 \$1,215,948,000 Assistance Board \$63,368,000 ABBREVIATION AND ACRONYM KEY Aeronautics Account Budget Act TRAFFIC CONGESTION RELIEF FUND STATE ROUTE 710 REHABILITATION ACCOUNT TRANSPORTATION DEBT SERVICE FUND HISTORIC PROPERTY MAINTENANCE FUND GREENHOUSE GAS REDUCTION FUND TRANSPORTATION FINANCING SUBACCOUNT LOCAL AIRPORT LOAN ACCOUNT (2660-3007) (2660-3107) (2660-0365) (3900-3228) Control Section (Budget Act) (2660-0052) Government Code, Section 14556.5(a) Government Code, Section 54237.7 Government Code, Section 16965(a)(1) Public Resources Code, Section 5029.5 Government Code, Section 16428.8(a) Government Code, Section 14554(a) Public Utilities Code, Section 21602 Development Statutory section(s) and/or subsection(s) that follow Et cetera \$5,806,000 Fiscal Year \$446,000 Government Code \$24,000 Highway Users Tax Account State Public Land Sales..... Rental of State Property.... Motor Vehicle Fuel Account Public Utilities Code Operations Transportation Funds* Revenue & Taxation Code

BA 2660-002-3007

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STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION

THESE AMOUNTS ARE SUBJECT TO CHANGE DURING THE LEGISLATIVE *ADJUSTMENTS FOR CASH ACCOUNTING OF EXPENDITURES FOR SPECIFIED ACCOUNTS REFLECT DIFFERENCES BETWEEN PRIOR YEAR ACCRUALS AND ACTUAL EXPENDITURES/REVENUES ON YEAR END FINANCIAL REPORTS. CONSISTENT WITH PAST PRACTICE, THE EXPENDITURES FOR THESE ACCOUNTS ARE DISPLAYED ON A CASH BASIS FOR THIS DEPARTMENT, AS OPPOSED TO THE MORE COMMON BUDGETARY LEGAL BASIS.

FUNDS AND ACCOUNTS	
Air Resources Board	\$ 170,082,0
California Highway Patrol	\$ 2,896,929,0
California Public Employees' Retirement Fund	
California State Transportation Agency	\$ 69,184,0
California State University	\$ 2,500,0
California Transportation Commission	\$ 9,055,0
Commission on State Mandates	\$ 1,809,0
Dept of Conservation	\$ 12,0
Dept of Education	\$ 1,073,0
Dept of Food and Agriculture	\$ 86,802,0
Dept of Justice	\$ 31,992,0
Dept of Motor Vehicles	\$ 1,352,421,0
Dept of Parks and Recreation	
Harbors and Watercraft Revolving Fund	\$ 18,158,0
Off-Highway Vehicle Trust Fund	\$ 66,022,0
State Parks and Recreation Fund (MVFA)	\$ 107,583,0
State Parks and Recreation Fund (HUTA)	\$ 3,400,0
Dept of Public Health	\$ 1,709,0
Dept of Tax and Fee Administration	\$ 34,877,0
Energy Resources, Con and Dev Commission	\$ 225,0
Environmental Enhancement and Mitigation Program Fund	\$ 7,000,0
Environmental License Plate Fund	\$ 73,0
Federal Government Interest Payments	\$ 2,500,0
Franchise Tax Board	\$ 10,868,0
General Fund	\$ 170,095,0
General Obligation Bonds**	\$ 1,430,504,0
High-Speed Rail Authority Office of the Inspector General	\$ 1,000,0
Judicial Branch	\$ 238,0
Local Revenue Fund 2011	\$ 814,713,0
Office of Environmental Health Hazard Assessment	\$ 5,398,0
Public Utilities Commission	\$ 18,807,0
Secretary for Environmental Protection	\$ 1,891,0
State Controller's Office	\$ 8,151,0
State Transit Assistance	\$ 1,060,755,0
Statewide General Administrative Expenditures	\$ 436,684,0
Supplemental Pension Payments	\$ 136,588,0
University of California	\$ 6,980,0
TOTAL	\$ 8,966,078,0
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Advance Mitigation Account	\$ 63,368,000
Aeronautics Account	\$ 5,610,000
Greenhouse Gas Reduction Fund	\$ 0
Highway Users Tax Account	\$ 0
Historic Property Maintenance Fund	\$ 606,000
Local Airport Loan Account	\$ 4,488,000
Motor Vehicle Account	\$ 215,463,000
Motor Vehicle License Fee Account	\$ 0
Public Transportation Account	\$ 2,174,402,000
Road Maintenance and Rehabilitation Account	\$ 2,355,345,000
State Highway Account	\$ 1,496,862,000
State Route 710 Rehabilitation Account	\$ 957,000
Trade Corridor Enhancement Account	\$ 1,034,735,000
Traffic Congestion Relief Fund	\$ 24,961,000
Transportation Debt Service Fund	\$ 0
Transportation Financing Subaccount	\$ 0
TOTAL	\$ 7,376,797,000

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State Highway Account	\$ 8,158,091,000
TOTAL	\$ 8,470,612,000
LOCAL APPORTIONMENTS	
Cities (HUTA)	\$ 268,712,000
Counties (HUTA)	\$ 418,218,000

LOANS AND DIVERSIONS		
Outstanding Transportation Loans		
High-Speed Passenger Train Bond Fund		
Public Transportation Account (FY 2013-14)	\$ 22,944,000	
Public Transportation Account (FY 2014-15)	\$ 30,984,000	
Subtotal	\$ 53,928,000	
General Fund		
Local Airport Loan Account (FY 2020-21)	\$ 21,810,000	
Subtotal	\$ 21,810,000	
TOTAL	\$ 75,738,000	

(Amounts distributed to the various Programs)		
Aeronautics Account	\$ 285,000	
Corridor Mobility Improvement Account	\$ 506,000	
Federal Trust Fund	\$ 514,000	
General Fund	. \$ 1,916,000	
Highway-Railroad Crossing Safety Account	\$ 26,000	
Highway Safety, Rehabilitation, and Preservation Account	. \$ 138,000	
Local Bridge Seismic Retrofit Account	. \$ 5,000	
Public Transportation Account	\$ 3,999,000	
Public Transportation Modernization,		
Improvement and Service Enhancement Account	\$ 78,000	
Reimbursements	. \$ 20,514,000	
Road Maintenance and Rehabilitation Account	. \$ 841,000	
State Highway Account	. \$ 405,766,000	
State-Local Partnership Program Account	\$ 63,000	
State Route 99 Account	. \$ 130,000	
Trade Corridors Improvement Fund	. \$ 190,000	
Transportation Facilities Account	\$ 258,000	
TOTAL	\$ 435,229,000	

