

9350 Shared Revenues

The purpose of the Shared Revenue program is to help maintain the fiscal strength of the various governmental entities throughout the state. This is accomplished by the apportionment of special monies collected by the state to local government on the basis of statutory formulas.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2011-12	2012-13	2013-14	2011-12*	2012-13*	2013-14*
10 Apportionments: General Fund	-	-	-	\$793	\$740	\$740
20 Apportionments: Special Funds	-	-	-	1,891,000	1,538,546	1,876,076
30 Apportionments: Federal Funds	-	-	-	43,018	68,801	68,801
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$1,934,811	\$1,608,087	\$1,945,617

FUNDING

	2011-12*	2012-13*	2013-14*
0001 General Fund	\$793	\$740	\$740
0034 Geothermal Resources Development Account	1,570	1,570	1,570
0062 Highway Users Tax Account, Transportation Tax Fund	1,822,570	1,534,448	1,871,978
0261 Off Highway License Fee Fund	2,179	2,405	2,405
0874 United States Flood Control Receipts Fund	285	380	380
0878 United States Forest Reserve Fund	39,326	66,141	66,141
0882 United States Grazing Fees Fund	73	107	107
0890 Federal Trust Fund	3,334	2,173	2,173
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Act of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006	64,616	-	-
8066 California Police Activities League (CAL PAL) Fund	65	123	123
TOTALS, EXPENDITURES, ALL FUNDS	\$1,934,811	\$1,608,087	\$1,945,617

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 3, Part 5.3, Chapter 4.5 (commencing with Section 14556); Public Resources Code, Sections 3821 and 6817; Revenue and Taxation Code, Division 2, Part 5, Section 11006; Streets and Highways Code, Sections 2104-2107.5; and Vehicle Code, Sections 38230 and 38240.

DETAILED BUDGET ADJUSTMENTS

	2012-13*			2013-14*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	\$-	-\$177,003	-	\$-	\$160,527	-
Totals, Other Workload Budget Adjustments	\$-	-\$177,003	-	\$-	\$160,527	-
Totals, Workload Budget Adjustments	\$-	-\$177,003	-	\$-	\$160,527	-
Totals, Budget Adjustments	\$-	-\$177,003	-	\$-	\$160,527	-

PROGRAM DESCRIPTIONS

10 - GENERAL FUND APPORTIONMENTS

Tideland Revenues-This program displays the allocation of revenues received from tide and submerged lands for which the state has reserved the rights to the mineral deposits.

Trailer Vehicle License Fee Backfill For International Registration Plan Conformity-This program shows the state backfill to cities and counties for the vehicle license fees that were previously paid by owners of commercial trailers.

20 - SPECIAL FUND APPORTIONMENTS

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

Geothermal Resources Development-Forty percent of all monies received by the federal government for geothermal leases is paid to each county based on its proportionate share of geothermal lease sale property.

Motor Vehicle Fuel Taxes-This program shows the apportionment of fuel taxes to cities and counties.

Motor Vehicle License Fees-This program shows the apportionment of vehicle license fees to cities and counties.

Off-Highway License Fees-This program shows the apportionment of off-highway license fees to cities and counties.

Traffic Congestion Relief Fund - This program provides funds for local street and road maintenance.

30 - FEDERAL FUND APPORTIONMENTS

Federal Receipts From Flood Control Lands-Monies received by the federal government for lands acquired for flood protection purposes are prorated to the counties in which the lands are located.

Federal Receipts From Forest Reserves-Monies received by the federal government for the state's share of receipts from forest reserves are prorated to counties where the lands are located.

Federal Receipts From Grazing Land Fees-Monies received by the federal government for the state's share of receipts from grazing land are prorated to counties where the lands are located.

Federal Receipts From Potash Leases-Monies received by the federal government for the state's share of potash leases are distributed to school districts.

DETAILED EXPENDITURES BY PROGRAM

		<u>2011-12*</u>	<u>2012-13*</u>	<u>2013-14*</u>
PROGRAM REQUIREMENTS				
10	APPORTIONMENTS: GENERAL FUND			
Local Assistance:				
0001	General Fund	<u>\$793</u>	<u>\$740</u>	<u>\$740</u>
	Totals, Local Assistance	\$793	\$740	\$740
ELEMENT REQUIREMENTS				
10.10	Apportionment of Tideland Revenues	\$793	\$740	\$740
Local Assistance:				
0001	General Fund	793	740	740
PROGRAM REQUIREMENTS				
20	APPORTIONMENTS: SPECIAL FUNDS			
Local Assistance:				
0034	Geothermal Resources Development Account	\$1,570	\$1,570	\$1,570
0062	Highway Users Tax Account, Transportation Tax Fund	1,822,570	1,534,448	1,871,978
0261	Off Highway License Fee Fund	2,179	2,405	2,405
6065	Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality, & Port Security Fd of 2006	64,616	-	-
8066	California Police Activities League (CALPAL) Fund	<u>65</u>	<u>123</u>	<u>123</u>
	Totals, Local Assistance	\$1,891,000	\$1,538,546	\$1,876,076
ELEMENT REQUIREMENTS				
20.10	Apportionment of Geothermal Resources	\$1,570	\$1,570	\$1,570
Local Assistance:				
0034	Geothermal Resources Development Account	1,570	1,570	1,570
20.20	Apportionment of Motor Vehicle Fuel Tax for County Roads (2104)	\$465,236	\$296,704	\$299,210
Local Assistance:				
0062	Highway Users Tax Account, Transportation Tax Fund	465,236	296,704	299,210
20.30	Apportionment of Motor Vehicle Fuel Tax for City Streets (2107 and 2107.5)	\$190,189	\$191,728	\$193,348
Local Assistance:				

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	<u>2011-12*</u>	<u>2012-13*</u>	<u>2013-14*</u>
0062 Highway Users Tax Account, Transportation Tax Fund	190,189	191,728	193,348
20.40 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2106)	\$114,998	\$151,632	\$152,913
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	114,998	151,632	152,913
20.45 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2103)	\$770,487	\$592,578	\$922,152
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	770,487	592,578	922,152
20.50 Apportionment of Motor Vehicle Fuel Tax to Cities and Counties for Street and Highway Purposes (2105)	\$281,660	\$301,806	\$304,355
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	281,660	301,806	304,355
20.60 Voluntary Contributions to the California Police Activities League	\$65	\$123	\$123
Local Assistance:			
8006 California Police Activities League (CALPAL) Fund	65	123	123
20.70 Apportionment of Off-Highway License Fees to Cities and Counties	\$2,179	\$2,405	\$2,405
Local Assistance:			
0261 Off Highway License Fee Fund	2,179	2,405	2,405
20.90 Apportionment of Proposition 1-B Revenues	\$64,616	\$-	\$-
Local Assistance:			
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality, & Port Security Fd of 2006	64,616	-	-
PROGRAM REQUIREMENTS			
30 APPORTIONMENTS: FEDERAL FUNDS			
Local Assistance:			
0874 United States Flood Control Receipts Fund	\$285	\$380	\$380
0878 United States Forest Reserve Fund	39,326	66,141	66,141
0882 United States Grazing Fees Fund	73	107	107
0890 Federal Trust Fund - Potash Lease Rentals	3,334	2,173	2,173
Totals, Local Assistance	\$43,018	\$68,801	\$68,801
30.10 Apportionment of Federal Receipts from Flood Control Land to Counties	\$285	\$380	\$380
Local Assistance:			
0874 United States Flood Control Receipts Fund	285	380	380
30.20 Apportionment of Federal Receipts from Forest Reserves to Counties	\$39,326	\$66,141	\$66,141
Local Assistance:			
0878 United States Forest Reserve Fund	39,326	66,141	66,141
30.30 Apportionment of Federal Receipts from Grazing Land to Counties	\$73	\$107	\$107
Local Assistance:			
0882 United States Grazing Fees Fund	73	107	107
30.40 Apportionment of Federal Receipts from Potash Lease Revenues to School Districts	\$3,334	\$2,173	\$2,173
Local Assistance:			

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2011-12*	2012-13*	2013-14*
0890 Federal Trust Fund	3,334	2,173	2,173
TOTALS, EXPENDITURES			
Local Assistance	<u>1,934,811</u>	<u>1,608,087</u>	<u>1,945,617</u>
Totals, Expenditures	\$1,934,811	\$1,608,087	\$1,945,617

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2011-12*	2012-13*	2013-14*
0001 General Fund			
APPROPRIATIONS			
Public Resources Code Section 6817	<u>\$793</u>	<u>\$740</u>	<u>\$740</u>
TOTALS, EXPENDITURES	\$793	\$740	\$740
0034 Geothermal Resources Development Account			
APPROPRIATIONS			
Public Resources Code Section 3821	<u>\$1,570</u>	<u>\$1,570</u>	<u>\$1,570</u>
TOTALS, EXPENDITURES	\$1,570	\$1,570	\$1,570
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
Streets and Highways Code Section 2104	\$465,236	\$296,704	\$299,210
Streets and Highways Code Sections 2107 and 2107.5	190,189	191,728	193,348
Streets and Highways Code Section 2106	114,998	151,632	152,913
Streets and Highways Code Section 2103	770,487	592,578	922,152
Streets and Highways Code Section 2105	<u>281,660</u>	<u>301,806</u>	<u>304,355</u>
TOTALS, EXPENDITURES	\$1,822,570	\$1,534,448	\$1,871,978
0261 Off Highway License Fee Fund			
APPROPRIATIONS			
Vehicle Code Sections 38230 and 38240	<u>\$2,179</u>	<u>\$2,405</u>	<u>\$2,405</u>
TOTALS, EXPENDITURES	\$2,179	\$2,405	\$2,405
0874 United States Flood Control Receipts Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Flood Control Lands	<u>\$285</u>	<u>\$380</u>	<u>\$380</u>
TOTALS, EXPENDITURES	\$285	\$380	\$380
0878 United States Forest Reserve Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Forest Reserves	<u>\$39,326</u>	<u>\$66,141</u>	<u>\$66,141</u>
TOTALS, EXPENDITURES	\$39,326	\$66,141	\$66,141
0882 United States Grazing Fees Fund			
APPROPRIATIONS			
Shared Revenues Shared Revenues - Federal Receipts From Grazing Lands	<u>\$73</u>	<u>\$107</u>	<u>\$107</u>
TOTALS, EXPENDITURES	\$73	\$107	\$107
0890 Federal Trust Fund			
APPROPRIATIONS			
Shared Revenues - Apportionment of Federal Potash Lease Rentals	<u>\$3,334</u>	<u>\$2,173</u>	<u>\$2,173</u>
TOTALS, EXPENDITURES	\$3,334	\$2,173	\$2,173
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006			
Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006			
APPROPRIATIONS			
Prior year balances available:			
Item 9350-104-6065, Budget Act of 2009, as reappropriated by Item 9350-490, Budget Acts of 2010 and 2011	<u>\$67,037</u>	<u>\$-</u>	<u>\$-</u>
Totals Available	\$67,037	\$-	\$-

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

2 LOCAL ASSISTANCE	2011-12*	2012-13*	2013-14*
Unexpended balance, estimated savings	-2,421	-	-
TOTALS, EXPENDITURES	\$64,616	\$-	\$-
8066 California Police Activities League (CAL PAL) Fund			
APPROPRIATIONS			
101 Budget Act appropriation as added by Chapter 630, Statutes of 2012	\$-	\$123	\$-
101 Budget Act appropriation	-	-	123
Revenue and Taxation Code 18856.1 (5)	65	-	-
TOTALS, EXPENDITURES	\$65	\$123	\$123
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$1,934,811	\$1,608,087	\$1,945,617

FUND CONDITION STATEMENTS

	2011-12*	2012-13*	2013-14*
0062 Highway Users Tax Account, Transportation Tax Fund ⁵			
BEGINNING BALANCE	\$119,585	-	-
Prior year adjustments	-83,877	-	-
Adjusted Beginning Balance	\$35,708	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8353	2,723,757	\$2,624,396	\$2,646,568
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 7360 and 7361.1	2,539,738	2,661,190	3,041,799
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2108	-1,887,015	-1,665,430	-1,686,797
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Sections 2104.1 and 2107.6	-5,000	-5,000	-5,000
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2103(a)(3)(B)	-210,133	-207,503	-251,496
TO0042 To State Highway Account, State Transportation Fund Per Streets and Highways Code Section 2103(a)(1)(A)	-592,088	-932,000	-946,000
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2103(a)(3)	-770,487	-760,844	-922,152
TO0042 To State Highway Account, State Transportation Fund per Street and Highways Code section 2103(a)(1)(C)	-	-168,266	-
TO0045 To Bicycle Transportation Account, State Transportation Fund per Streets and Highways Code Section 2106	-7,200	-7,200	-
TO0392 To State Parks and Recreation Fund per Item 3790-011-0062, various Budget Acts	-3,400	-3,400	-3,400
Total Revenues, Transfers, and Other Adjustments	<u>\$1,788,172</u>	<u>\$1,535,943</u>	<u>\$1,873,522</u>
Total Resources	\$1,823,880	\$1,535,943	\$1,873,522
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1,310	1,487	1,537
8880 Financial Information System for California (State Operations)	-	8	7
9480 Apportionment of Motor Vehicle Fuel Tax for County Roads (Local Assistance)	465,236	296,704	299,210
9490 Apportionment of Motor Vehicle Fuel Tax for City Streets (Local Assistance)	190,189	191,728	193,348
9500 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (Local Assistance)	885,485	744,210	1,075,065
9505 Apportionment of Motor Vehicle Fuel Tax to Counties and Cities for Streets and H (Local Assistance)	281,660	301,806	304,355
Total Expenditures and Expenditure Adjustments	<u>\$1,823,880</u>	<u>\$1,535,943</u>	<u>\$1,873,522</u>
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2011-12*	2012-13*	2013-14*
0261 Off Highway License Fee Fund ^s			
BEGINNING BALANCE	\$1,667	-	-
Prior year adjustments	<u>-1,482</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$185	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
114300 Other Motor Vehicle Fees	1,993	\$2,400	\$2,400
Transfers and Other Adjustments:			
FO0044 From Motor Vehicle Account, State Transportation Fund per Government Code Section 16475	<u>1</u>	<u>5</u>	<u>5</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$1,994</u>	<u>\$2,405</u>	<u>\$2,405</u>
Total Resources	\$2,179	\$2,405	\$2,405
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
9380 Apportionment of Off-Highway License Fees (Local Assistance)	<u>2,179</u>	<u>2,405</u>	<u>2,405</u>
Total Expenditures and Expenditure Adjustments	<u>\$2,179</u>	<u>\$2,405</u>	<u>\$2,405</u>
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.