

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		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
10 Apportionments: General Fund	-	-	-	\$850	\$740	\$740
20 Apportionments: Special Funds	-	-	-	1,545,079	1,862,472	1,761,957
30 Apportionments: Federal Funds	-	-	-	40,667	68,801	68,801
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$1,586,596	\$1,932,013	\$1,831,498

FUNDING				2012-13*	2013-14*	2014-15*
0001	General Fund			\$850	\$740	\$740
0034	Geothermal Resources Development Account			1,730	1,570	1,570
0062	Highway Users Tax Account, Transportation Tax Fund			1,541,233	1,858,374	1,757,859
0261	Off Highway License Fee Fund			2,106	2,405	2,405
0874	United States Flood Control Receipts Fund			181	380	380
0878	United States Forest Reserve Fund			35,777	66,141	66,141
0882	United States Grazing Fees Fund			61	107	107
0890	Federal Trust Fund			4,648	2,173	2,173
8066	California Police Activities League (CAL PAL) Fund			10	123	123
TOTALS, EXPENDITURES, ALL FUNDS				\$1,586,596	\$1,932,013	\$1,831,498

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.

MAJOR PROGRAM CHANGES

- The Budget proposes the early repayment of a General Fund loan from 2010 to the Highway Users Tax Account, \$100 million of which will be used for the maintenance of city and county streets and roads.

DETAILED BUDGET ADJUSTMENTS

	2013-14*			2014-15*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Adjustments - Updated Revenue Estimates	\$-	-\$13,604	-	\$-	-\$214,119	-
Totals, Other Workload Budget Adjustments	\$-	-\$13,604	-	\$-	-\$214,119	-
Totals, Workload Budget Adjustments	\$-	-\$13,604	-	\$-	-\$214,119	-
Policy Adjustments						
• Loan Repayment: Highway Users Tax Account - Apportionment of Motor Vehicle Fuel Tax to Cities and Counties for Streets and Highway Purposes, Code Section 2105	\$-	\$-	-	\$-	\$32,044	-
• Loan Repayment: Highway Users Tax Account - Apportionment of Motor Vehicle Fuel Tax for County Roads, Code Section 2104	-	-	-	-	31,502	-

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2013-14*			2014-15*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Loan Repayment: Highway Users Tax Account - Apportionment of Motor Vehicle Fuel Tax for City Streets, Code Section 2107 & 2107.5	-	-	-	-	20,355	-
• Loan Repayment: Highway Users Tax Account - Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets, Code Section 2106	-	-	-	-	16,099	-
Totals, Policy Adjustments	\$-	\$-	-	\$-	\$100,000	-
Totals, Budget Adjustments	\$-	-\$13,604	-	\$-	-\$114,119	-

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.

20 - SPECIAL FUND APPORTIONMENTS

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.

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

		2012-13*	2013-14*	2014-15*
PROGRAM REQUIREMENTS				
10	APPORTIONMENTS: GENERAL FUND			
	Local Assistance:			
0001	General Fund	\$850	\$740	\$740
	Totals, Local Assistance	\$850	\$740	\$740
ELEMENT REQUIREMENTS				
10.10	Apportionment of Tideland Revenues	\$850	\$740	\$740
	Local Assistance:			
0001	General Fund	850	740	740
PROGRAM REQUIREMENTS				
20	APPORTIONMENTS: SPECIAL FUNDS			
	Local Assistance:			
0034	Geothermal Resources Development Account	\$1,730	\$1,570	\$1,570
0062	Highway Users Tax Account, Transportation Tax Fund	1,541,233	1,858,374	1,757,859

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2012-13*	2013-14*	2014-15*
0261 Off Highway License Fee Fund	2,106	2,405	2,405
8066 California Police Activities League (CALPAL) Fund	10	123	123
Totals, Local Assistance	\$1,545,079	\$1,862,472	\$1,761,957
ELEMENT REQUIREMENTS			
20.10 Apportionment of Geothermal Resources	\$1,730	\$1,570	\$1,570
Local Assistance:			
0034 Geothermal Resources Development Account	1,730	1,570	1,570
20.20 Apportionment of Motor Vehicle Fuel Tax for County Roads (2104)	\$327,875	\$308,827	\$339,205
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	327,875	308,827	339,205
20.30 Apportionment of Motor Vehicle Fuel Tax for City Streets (2107 and 2107.5)	\$235,380	\$199,562	\$219,191
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	235,380	199,562	219,191
20.40 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2106)	\$130,818	\$157,828	\$173,353
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	130,818	157,828	173,353
20.45 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2103)	\$566,419	\$878,020	\$681,072
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	566,419	878,020	681,072
20.50 Apportionment of Motor Vehicle Fuel Tax to Cities and Counties for Street and Highway Purposes (2105)	\$280,741	\$314,137	\$345,038
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	280,741	314,137	345,038
20.60 Voluntary Contributions to the California Police Activities League	\$10	\$123	\$123
Local Assistance:			
8006 California Police Activities League (CALPAL) Fund	10	123	123
20.70 Apportionment of Off-Highway License Fees to Cities and Counties	\$2,106	\$2,405	\$2,405
Local Assistance:			
0261 Off Highway License Fee Fund	2,106	2,405	2,405
PROGRAM REQUIREMENTS			
30 APPORTIONMENTS: FEDERAL FUNDS			
Local Assistance:			
0874 United States Flood Control Receipts Fund	\$181	\$380	\$380
0878 United States Forest Reserve Fund	35,777	66,141	66,141
0882 United States Grazing Fees Fund	61	107	107
0890 Federal Trust Fund	4,648	2,173	2,173
Totals, Local Assistance	\$40,667	\$68,801	\$68,801
30.10 Apportionment of Federal Receipts from Flood Control Land to Counties	\$181	\$380	\$380
Local Assistance:			
0874 United States Flood Control Receipts Fund	181	380	380
30.20 Apportionment of Federal Receipts from Forest Reserves to Counties	\$35,777	\$66,141	\$66,141

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2012-13*	2013-14*	2014-15*
Local Assistance:			
0878 United States Forest Reserve Fund	35,777	66,141	66,141
30.30 Apportionment of Federal Receipts from Grazing Land to Counties	\$61	\$107	\$107
Local Assistance:			
0882 United States Grazing Fees Fund	61	107	107
30.40 Apportionment of Federal Receipts from Potash Lease Revenues to School Districts	\$4,648	\$2,173	\$2,173
Local Assistance:			
0890 Federal Trust Fund	4,648	2,173	2,173
TOTALS, EXPENDITURES			
Local Assistance	<u>1,586,596</u>	<u>1,932,013</u>	<u>1,831,498</u>
Totals, Expenditures	\$1,586,596	\$1,932,013	\$1,831,498

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2012-13*	2013-14*	2014-15*
0001 General Fund			
APPROPRIATIONS			
Public Resources Code Section 6817	<u>\$850</u>	<u>\$740</u>	<u>\$740</u>
TOTALS, EXPENDITURES	\$850	\$740	\$740
0034 Geothermal Resources Development Account			
APPROPRIATIONS			
Public Resources Code Section 3821	<u>\$1,730</u>	<u>\$1,570</u>	<u>\$1,570</u>
TOTALS, EXPENDITURES	\$1,730	\$1,570	\$1,570
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
160 Budget Act appropriation	\$-	\$-	\$31,502
165 Budget Act appropriation	-	-	20,355
170 Budget Act appropriation	-	-	16,099
175 Budget Act appropriation	-	-	32,044
Streets and Highways Code Section 2104	327,875	308,827	307,703
Streets and Highways Code Sections 2107 and 2107.5	235,380	199,562	198,836
Streets and Highways Code Section 2106	130,818	157,828	157,254
Streets and Highways Code Section 2103	566,419	878,020	681,072
Streets and Highways Code Section 2105	<u>280,741</u>	<u>314,137</u>	<u>312,994</u>
TOTALS, EXPENDITURES	\$1,541,233	\$1,858,374	\$1,757,859
0261 Off Highway License Fee Fund			
APPROPRIATIONS			
Vehicle Code Sections 38230 and 38240	<u>\$2,106</u>	<u>\$2,405</u>	<u>\$2,405</u>
TOTALS, EXPENDITURES	\$2,106	\$2,405	\$2,405
0874 United States Flood Control Receipts Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Flood Control Lands	<u>\$181</u>	<u>\$380</u>	<u>\$380</u>
TOTALS, EXPENDITURES	\$181	\$380	\$380
0878 United States Forest Reserve Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Forest Reserves	<u>\$35,777</u>	<u>\$66,141</u>	<u>\$66,141</u>
TOTALS, EXPENDITURES	\$35,777	\$66,141	\$66,141

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

2 LOCAL ASSISTANCE	2012-13*	2013-14*	2014-15*
0882 United States Grazing Fees Fund			
APPROPRIATIONS			
Shared Revenues Shared Revenues - Federal Receipts From Grazing Lands	\$61	\$107	\$107
TOTALS, EXPENDITURES	\$61	\$107	\$107
0890 Federal Trust Fund			
APPROPRIATIONS			
Shared Revenues - Apportionment of Federal Potash Lease Rentals	\$4,648	\$2,173	\$2,173
TOTALS, EXPENDITURES	\$4,648	\$2,173	\$2,173
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	123
Totals Available	\$123	\$123	\$123
Unexpended balance, estimated savings	-113	-	-
TOTALS, EXPENDITURES	\$10	\$123	\$123
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$1,586,596	\$1,932,013	\$1,831,498

FUND CONDITION STATEMENTS

	2012-13*	2013-14*	2014-15*
0062 Highway Users Tax Account, Transportation Tax Fund^s			
BEGINNING BALANCE			
Prior year adjustments	-\$749	-	-
Adjusted Beginning Balance	-\$749	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150400 Interest Income From Loans	-	-	\$8,693
Transfers and Other Adjustments:			
FO0001 From General Fund Loan repayment per Streets and Highways Code Section 2103(a)(2)(B)	-	-	328,307
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8353	2,746,834	2,731,625	2,721,690
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 7360 and 7361.1	2,471,159	2,940,501	2,505,392
TO0042 To State Highway Account, State Transportation Fund Per Streets and Highways Code Section 2103(a)(1)(A)	-1,283,949	-945,000	-957,500
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 Item 2660-011-0062, Budget Act of 2014	-	-	-237,000
TO0042 To State Highway Account, State Transportation Fund per Street and Highways Code section 2103(a)(1)(C)	-125,403	-	-
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2108	-1,598,359	-1,739,511	-1,734,881
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2103(a)(3)	-511,662	-878,020	-681,072
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2103(a)(3)(B)	-139,544	-239,460	-185,747
TO0045 To Bicycle Transportation Account, State Transportation Fund per Streets and Highways Code Section 2106	-7,200	-1,800	-
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	\$1,543,476	\$1,859,935	\$1,759,482

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	<u>2012-13*</u>	<u>2013-14*</u>	<u>2014-15*</u>
Total Resources	\$1,542,727	\$1,859,935	\$1,759,482
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1,487	1,554	1,622
8880 Financial Information System for California (State Operations)	7	7	1
9480 Apportionment of Motor Vehicle Fuel Tax for County Roads (Local Assistance)	327,875	308,827	339,205
9490 Apportionment of Motor Vehicle Fuel Tax for City Streets (Local Assistance)	235,380	199,562	219,191
9500 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (Local Assistance)	697,237	1,035,848	854,425
9505 Apportionment of Motor Vehicle Fuel Tax to Counties and Cities for Streets and H (Local Assistance)	280,741	314,137	345,038
Total Expenditures and Expenditure Adjustments	<u>\$1,542,727</u>	<u>\$1,859,935</u>	<u>\$1,759,482</u>
FUND BALANCE	-	-	-
0261 Off Highway License Fee Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
114300 Other Motor Vehicle Fees	\$2,101	\$2,400	\$2,400
Transfers and Other Adjustments:			
FO0044 From Motor Vehicle Account, State Transportation Fund per Government Code Section 16475	5	5	5
Total Revenues, Transfers, and Other Adjustments	<u>\$2,106</u>	<u>\$2,405</u>	<u>\$2,405</u>
Total Resources	\$2,106	\$2,405	\$2,405
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
9380 Apportionment of Off-Highway License Fees (Local Assistance)	<u>2,106</u>	<u>2,405</u>	<u>2,405</u>
Total Expenditures and Expenditure Adjustments	<u>\$2,106</u>	<u>\$2,405</u>	<u>\$2,405</u>
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.