

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		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
7620 Apportionments: General Fund	-	-	-	\$784	\$740	\$740
7625 Apportionments: Special Funds	-	-	-	2,039,136	1,898,217	1,453,331
7630 Apportionments: Federal Funds	-	-	-	36,933	68,801	68,801
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$2,076,853	\$1,967,758	\$1,522,872

FUNDING			2013-14*	2014-15*	2015-16*
0001 General Fund			\$784	\$740	\$740
0034 Geothermal Resources Development Account			1,968	1,570	1,570
0062 Highway Users Tax Account, Transportation Tax Fund			2,027,794	1,887,344	1,444,833
0261 Off Highway License Fee Fund			2,131	2,400	2,400
0874 United States Flood Control Receipts Fund			72	380	380
0878 United States Forest Reserve Fund			32,703	66,141	66,141
0882 United States Grazing Fees Fund			59	107	107
0890 Federal Trust Fund			4,099	2,173	2,173
0965 Timber Tax Fund			7,243	6,903	4,528
TOTALS, EXPENDITURES, ALL FUNDS			\$2,076,853	\$1,967,758	\$1,522,872

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

	2014-15*			2015-16*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Miscellaneous Baseline Adjustments	\$-	\$136,260	-	\$-	-\$208,626	-
Totals, Other Workload Budget Adjustments	\$-	\$136,260	-	\$-	-\$208,626	-
Totals, Workload Budget Adjustments	\$-	\$136,260	-	\$-	-\$208,626	-
Totals, Budget Adjustments	\$-	\$136,260	-	\$-	-\$208,626	-

PROGRAM DESCRIPTIONS

7620 - 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.

7625 - 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.

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9350 Shared Revenues - Continued

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.

Timber Yield Tax-This program allocates taxes collected on the harvest value of timber to the counties where the timber was harvested.

7630 - 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

		2013-14*	2014-15*	2015-16*
	PROGRAM REQUIREMENTS			
7620	APPORTIONMENTS: GENERAL FUND			
	Local Assistance:			
0001	General Fund	\$784	\$740	\$740
	Totals, Local Assistance	\$784	\$740	\$740
	SUBPROGRAM REQUIREMENTS			
7620010	Apportionment of Tideland Revenues			
	Local Assistance:			
0001	General Fund	\$784	\$740	\$740
	Totals, Local Assistance	\$784	\$740	\$740
	PROGRAM REQUIREMENTS			
7625	APPORTIONMENTS: SPECIAL FUNDS			
	Local Assistance:			
0034	Geothermal Resources Development Account	\$1,968	\$1,570	\$1,570
0062	Highway Users Tax Account, Transportation Tax Fund	2,027,794	1,887,344	1,444,833
0261	Off Highway License Fee Fund	2,131	2,400	2,400
0965	Timber Tax Fund	7,243	6,903	4,528
	Totals, Local Assistance	\$2,039,136	\$1,898,217	\$1,453,331
	SUBPROGRAM REQUIREMENTS			
7625010	Apportionment of Geothermal Resources			
	Local Assistance:			
0034	Geothermal Resources Development Account	\$1,968	\$1,570	\$1,570
	Totals, Local Assistance	\$1,968	\$1,570	\$1,570
	SUBPROGRAM REQUIREMENTS			
7625020	Apportionment of Motor Vehicle Fuel Tax for County Roads			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$334,177	\$442,027	\$420,853
	Totals, Local Assistance	\$334,177	\$442,027	\$420,853
	SUBPROGRAM REQUIREMENTS			

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9350 Shared Revenues - Continued

		<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
7625030	Apportionment of Motor Vehicle Fuel Tax for City Streets			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$243,583	\$219,191	\$198,836
	Totals, Local Assistance	\$243,583	\$219,191	\$198,836
	SUBPROGRAM REQUIREMENTS			
7625040	Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2106)			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$135,222	\$167,980	\$84,518
	Totals, Local Assistance	\$135,222	\$167,980	\$84,518
	SUBPROGRAM REQUIREMENTS			
7625045	Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2103)			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$863,992	\$657,721	\$366,002
	Totals, Local Assistance	\$863,992	\$657,721	\$366,002
	SUBPROGRAM REQUIREMENTS			
7625050	Apportionment of Motor Vehicle Fuel Tax to Cities and Counties for Street and Highway Purposes (2105)			
	Local Assistance:			
0062	Highway Users Tax Account, Transportation Tax Fund	\$450,820	\$400,425	\$374,624
	Totals, Local Assistance	\$450,820	\$400,425	\$374,624
	SUBPROGRAM REQUIREMENTS			
7625070	Apportionment of Off-Highway License Fees to Cities and Counties			
	Local Assistance:			
0261	Off Highway License Fee Fund	\$2,131	\$2,400	\$2,400
	Totals, Local Assistance	\$2,131	\$2,400	\$2,400
	SUBPROGRAM REQUIREMENTS			
7625080	Apportionment of TimberTax to Counties			
	Local Assistance:			
0965	Timber Tax Fund	\$7,243	\$6,903	\$4,528
	Totals, Local Assistance	\$7,243	\$6,903	\$4,528
	PROGRAM REQUIREMENTS			
7630	APPORTIONMENTS: FEDERAL FUNDS			
	Local Assistance:			
0874	United States Flood Control Receipts Fund	\$72	\$380	\$380
0878	United States Forest Reserve Fund	32,703	66,141	66,141
0882	United States Grazing Fees Fund	59	107	107
0890	Federal Trust Fund	4,099	2,173	2,173
	Totals, Local Assistance	\$36,933	\$68,801	\$68,801
	SUBPROGRAM REQUIREMENTS			
7630010	Apportionment of Federal Receipts from Flood Control Land to Counties			
	Local Assistance:			
0874	United States Flood Control Receipts Fund	\$72	\$380	\$380

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9350 Shared Revenues - Continued

		2013-14*	2014-15*	2015-16*
Totals, Local Assistance		\$72	\$380	\$380
SUBPROGRAM REQUIREMENTS				
7630020	Apportionment of Federal Receipts from Forest Reserves to Counties			
Local Assistance:				
0878	United States Forest Reserve Fund	\$32,703	\$66,141	\$66,141
Totals, Local Assistance		\$32,703	\$66,141	\$66,141
SUBPROGRAM REQUIREMENTS				
7630030	Apportionment of Federal Receipts from Grazing Land to Counties			
Local Assistance:				
0882	United States Grazing Fees Fund	\$59	\$107	\$107
Totals, Local Assistance		\$59	\$107	\$107
SUBPROGRAM REQUIREMENTS				
7630040	Apportionment of Federal Receipts from Potash Lease Revenues to School Districts			
Local Assistance:				
0890	Federal Trust Fund	\$4,099	\$2,173	\$2,173
Totals, Local Assistance		\$4,099	\$2,173	\$2,173
TOTALS, EXPENDITURES				
Local Assistance		2,076,853	1,967,758	1,522,872
Totals, Expenditures		\$2,076,853	\$1,967,758	\$1,522,872

EXPENDITURES BY CATEGORY

2 Local Assistance	Expenditures		
	2013-14*	2014-15*	2015-16*
Grants and Subventions - Governmental	\$2,076,853	\$1,967,758	\$1,522,872
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$2,076,853	\$1,967,758	\$1,522,872

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

2 LOCAL ASSISTANCE	2013-14*†	2014-15*	2015-16*
0001 General Fund			
APPROPRIATIONS			
Public Resources Code Section 6817	\$784	\$740	\$740
TOTALS, EXPENDITURES	\$784	\$740	\$740
0034 Geothermal Resources Development Account			
APPROPRIATIONS			
Public Resources Code Section 3821	\$1,968	\$1,570	\$1,570
TOTALS, EXPENDITURES	\$1,968	\$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	334,177	307,703	355,682

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9350 Shared Revenues - Continued

2 LOCAL ASSISTANCE	2013-14*†	2014-15*	2015-16*
Apportionment of MV fuel tax to county roads - Streets and Highways Code Section 2104	-	42,051	-
Streets and Highways Code Sections 2107 and 2107.5	243,583	198,836	264,007
Apportionment of MV fuel tax to city streets - Streets and Highways Code Sections 2107 and 2107.5	-	60,771	-
Streets and Highways Code Section 2106	135,222	157,254	84,518
Apportionment of MV fuel tax to county roads and city streets - Streets and Highway Code Section 2106	-	-5,373	-
Streets and Highways Code Section 2103	863,992	681,072	427,632
Streets and Highways Code Section 2105	450,820	312,994	312,994
Apportionment of MV fuel tax to city and county streets and highways - Streets and Highways Code Section 2105	-	55,387	-
Apportionment of MV fuel tax to county roads and city streets - Streets and Highways Code Section 2103	-	-23,351	-
TOTALS, EXPENDITURES	\$2,027,794	\$1,887,344	\$1,444,833
0261 Off Highway License Fee Fund			
APPROPRIATIONS			
Vehicle Code Sections 38230 and 38240	\$693	\$2,405	\$2,400
Adjustment for Off-Highway License Fee allocations to cities and counties	1,438	-5	-
TOTALS, EXPENDITURES	\$2,131	\$2,400	\$2,400
0874 United States Flood Control Receipts Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Flood Control Lands	\$72	\$380	\$380
TOTALS, EXPENDITURES	\$72	\$380	\$380
0878 United States Forest Reserve Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Forest Reserves	\$32,703	\$66,141	\$66,141
TOTALS, EXPENDITURES	\$32,703	\$66,141	\$66,141
0882 United States Grazing Fees Fund			
APPROPRIATIONS			
Shared Revenues Shared Revenues - Federal Receipts From Grazing Lands	\$59	\$107	\$107
TOTALS, EXPENDITURES	\$59	\$107	\$107
0890 Federal Trust Fund			
APPROPRIATIONS			
Shared Revenues - Apportionment of Federal Potash Lease Rentals	\$4,099	\$2,173	\$2,173
TOTALS, EXPENDITURES	\$4,099	\$2,173	\$2,173
0965 Timber Tax Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 38905.1	-	-	\$4,528
Apportionment of Timber Tax to Counties per Revenue and Tax Code Section 38905.1	7,243	6,903	-
TOTALS, EXPENDITURES	\$7,243	\$6,903	\$4,528
8066 California Police Activities League (CALPAL) Fund			
APPROPRIATIONS			
101 Budget Act appropriation	-	\$123	-
Adjustment to abolish CalPal Voluntary Contribution Fund per Chapter 346, Statutes of 2010	-	-123	-
TOTALS, EXPENDITURES	\$-	\$-	\$-
Total Expenditures, All Funds, (Local Assistance)	\$2,076,853	\$1,967,758	\$1,522,872

FUND CONDITION STATEMENTS

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9350 Shared Revenues - Continued

	2013-14*	2014-15*	2015-16*
0062 Highway Users Tax Account, Transportation Tax Fund ⁵			
BEGINNING BALANCE	-	-	-
Prior Year Adjustments	\$41,619	-	-
Adjusted Beginning Balance	\$41,619	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151000 Interest Income - Other Loans	-	\$8,693	-
Transfers and Other Adjustments			
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) Per Streets and Highways Code Section 2103(a)(1)(A)	-987,928	-991,657	\$-1,015,351
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Budget Act Item 2660-011-0062, Budget Act of 2014	-	-237,000	-
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Section 2103(a)(3)	-901,533	-679,390	-325,301
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Section 2106(b)	-	-	-7,200
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Section 2108	-1,628,216	-1,715,988	-1,745,251
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Sections 2104.1 and 2107.6	-5,000	-5,000	-5,000
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to State Parks and Recreation Fund (0392) per Budget Act Item 3790-011-0062, various Budget Acts	-3,400	-3,400	-3,400
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund (0062) to the Bicycle Transportation Account, State Transportation Fund (0045) per Streets and Highways Code Section 2106	-1,800	-	-
Revenue Transfer from Highway Users Tax Account, Transportation Tax Fund(0062) to State Highway Account, State Transportation Fund (0042) per Streets and Highways Code Section 2103(a)(3)(B)	-245,873	-185,288	-88,719
Loan Repayment from General Fund (0001) to Highway Users Tax Account, Transportation Tax Fund (0062) per Streets and Highways Code Section 2103(a)(2)(B)	-	328,307	-
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to Highway Users Tax Account, Transportation Tax Fund (0062) per Revenue and Taxation Code Section 7360 and 7361.1	2,986,266	2,535,726	1,754,672
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to Highway Users Tax Account, Transportation Tax Fund (0062) per Revenue and Taxation Code Section 8353	2,775,169	2,834,009	2,882,038
Total Revenues, Transfers, and Other Adjustments	\$1,987,685	\$1,889,012	\$1,446,488
Total Resources	\$2,029,304	\$1,889,012	\$1,446,488
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1,503	1,667	1,653
8880 Financial Information System for California (State Operations)	7	1	-
9350 Shared Revenues (Local Assistance)	2,027,795	1,887,344	1,444,833
Total Expenditures and Expenditure Adjustments	\$2,029,304	\$1,889,012	\$1,446,486

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9350 Shared Revenues - Continued

	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
FUND BALANCE	-	-	\$2
Reserve for economic uncertainties	-	-	2
0261 Off Highway License Fee Fund ^s			
BEGINNING BALANCE	-	\$2	\$2
Adjusted Beginning Balance	-	\$2	\$2
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4115600 Motor Vehicles - Other Fees	\$2,131	2,400	2,400
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	1	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$2,133</u>	<u>\$2,400</u>	<u>\$2,400</u>
Total Resources	\$2,133	\$2,402	\$2,402
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
9350 Shared Revenues (Local Assistance)	<u>2,131</u>	<u>2,400</u>	<u>2,400</u>
Total Expenditures and Expenditure Adjustments	<u>\$2,131</u>	<u>\$2,400</u>	<u>\$2,400</u>
FUND BALANCE	\$2	\$2	\$2
Reserve for economic uncertainties	2	2	2

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