

9350 Shared Revenues

The purpose of the Shared Revenue program is the maintenance of 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 PERSONNEL YEARS (Summary of Program Requirements)

	Personnel Years			Expenditures		
	2008-09	2009-10	2010-11	2008-09*	2009-10*	2010-11*
10 Apportionments: General Fund	-	-	-	\$12,484	\$12,602	\$740
20 Apportionments: Special Funds	-	-	-	1,957,333	2,371,786	1,812,631
30 Apportionments: Federal Funds	-	-	-	59,367	68,801	68,801
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$2,029,184	\$2,453,189	\$1,882,172
FUNDING				2008-09*	2009-10*	2010-11*
0001 General Fund				\$12,484	\$12,602	\$740
0034 Geothermal Resources Development Account				2,105	2,041	2,041
0062 Highway Users Tax Account, Transportation Tax Fund				1,029,221	986,385	1,690,534
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				171,365	82,719	117,656
0261 Off Highway License Fee Fund				1,047	2,400	2,400
0874 United States Flood Control Receipts Fund				141	380	380
0878 United States Forest Reserve Fund				57,977	66,141	66,141
0882 United States Grazing Fees Fund				52	107	107
0890 Federal Trust Fund				1,197	2,173	2,173
3008 Transportation Investment Fund				532,934	568,902	-
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Act of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006				220,661	729,339	-
TOTALS, EXPENDITURES, ALL FUNDS				\$2,029,184	\$2,453,189	\$1,882,172

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 Governor's Budget reflects that the remainder of local streets and roads bond funds were appropriated in 2009-10
- The Governor's Budget reflects a proposed change in funding source for ongoing local streets and road purposes from sales tax on gasoline to excise tax on gasoline. The distribution formulas are proposed to remain the same, but restrictions on use to maintenance only will be removed
- The Governor's Budget eliminates \$11.8 million General Fund that backfills revenues local governments lost when the state changed the manner in which weight-based fees are assessed for commercial truck trailers. These funds are used by counties for non-Realignment related mental health, public health, and social services activities.
- The Governor's Budget reduces 2009-10 Motor Vehicle License Fee apportionments for local governments by \$100.3 million in 2009-10 (to \$82.7 million), and by \$65.4 million in 2010-11 (to \$117.7 million). These reductions are based on updated revenue estimates.

DETAILED BUDGET ADJUSTMENTS

	2009-10*			2010-11*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Transportation Investment Fund	\$-	-\$7,492	-	\$-	\$52,854	-

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2009-10*			2010-11*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
• Apportionment of Motor Vehicle Fuel Tax	-	-39,901	-	-	35,000	-
• MVLFF Apportionments Based on Updated Revenue Estimate	-	-100,325	-	-	-65,307	-
• Local Streets and Roads Congestion Relief	-	29,339	-	-	-700,000	-
Totals, Other Workload Budget Adjustments	\$-	-\$118,379	-	\$-	-\$677,453	-
Totals, Workload Budget Adjustments	\$-	-\$118,379	-	\$-	-\$677,453	-
Policy Adjustments						
• New Excise Tax Revenues to Replace Local Share of Prop 42	\$-	\$-	-	\$-	\$629,248	-
• Local Share of Prop 42 Elimination	-	-	-	-	-629,248	-
• Delete Apportionment of VLF for Health Care	-	-	-	-11,862	-	-
Totals, Policy Adjustments	\$-	\$-	-	-\$11,862	\$-	-
Totals, Budget Adjustments	\$-	-\$118,379	-	-\$11,862	-\$677,453	-

PROGRAM DESCRIPTIONS (Program Objectives Statement)

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

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/Transportation Investment 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 (Program Budget Detail)

		2008-09*	2009-10*	2010-11*
PROGRAM REQUIREMENTS				
10	APPORTIONMENTS: GENERAL FUND			
	Local Assistance:			
0001	General Fund	\$12,484	\$12,602	\$740
	Totals, Local Assistance	\$12,484	\$12,602	\$740

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2008-09*	2009-10*	2010-11*
ELEMENT REQUIREMENTS			
10.10 Apportionment of Tideland Revenues	\$12,484	\$12,602	\$740
Local Assistance:			
0001 General Fund	12,484	12,602	740
PROGRAM REQUIREMENTS			
20 APPORTIONMENTS: SPECIAL FUNDS			
Local Assistance:			
0034 Geothermal Resources Development Account	\$2,105	\$2,041	\$2,041
0062 Highway Users Tax Account, Transportation Tax Fund	1,029,221	986,385	1,690,534
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	171,365	82,719	117,656
0261 Off Highway License Fee Fund	1,047	2,400	2,400
3008 Transportation Investment Fund	532,934	568,902	-
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality, & Port Security Fd of 2006	220,661	729,339	-
Totals, Local Assistance	\$1,957,333	\$2,371,786	\$1,812,631
ELEMENT REQUIREMENTS			
20.10 Apportionment of Geothermal Resources	\$2,105	\$2,041	\$2,041
Local Assistance:			
0034 Geothermal Resources Development Account	2,105	2,041	2,041
20.20 Apportionment of Motor Vehicle Fuel Tax for County Roads (2104)	\$322,453	\$305,267	\$523,187
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	322,453	305,267	523,187
20.30 Apportionment of Motor Vehicle Fuel Tax for City Streets (2107 and 2107.5)	\$232,373	\$221,070	\$378,887
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	232,373	221,070	378,887
20.40 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2106)	\$135,741	\$127,312	\$218,195
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	135,741	127,312	218,195
20.50 Apportionment of Motor Vehicle Fuel Tax to Cities and Counties for Street and Highway Purposes (2105)	\$338,654	\$332,736	\$570,265
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	338,654	332,736	570,265
20.60 Apportionment of Motor Vehicle License Fees to Cities and Counties	\$199,324	\$82,719	\$117,656
Local Assistance:			
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	199,324	82,719	117,656
20.70 Apportionment of Off-Highway License Fees to Cities and Counties	\$1,047	\$2,400	\$2,400
Local Assistance:			
0261 Off Highway License Fee Fund	1,047	2,400	2,400
20.80 Apportionment of Proposition 42 Revenues	\$532,934	\$568,902	\$-
Local Assistance:			
3008 Transportation Investment Fund	532,934	568,902	-

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2008-09*	2009-10*	2010-11*
20.90 Apportionment of Proposition 1-B Revenues	\$220,661	\$729,339	\$-
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	220,661	729,339	-
PROGRAM REQUIREMENTS			
30 APPORTIONMENTS: FEDERAL FUNDS			
Local Assistance:			
0874 United States Flood Control Receipts Fund	\$141	\$380	\$380
0878 United States Forest Reserve Fund	57,977	66,141	66,141
0882 United States Grazing Fees Fund	52	107	107
0890 Federal Trust Fund - Potash Lease Rentals	1,197	2,173	2,173
Totals, Local Assistance	\$59,367	\$68,801	\$68,801
30.10 Apportionment of Federal Receipts from Flood Control Land to Counties	\$141	\$380	\$380
Local Assistance:			
0874 United States Flood Control Receipts Fund	141	380	380
30.20 Apportionment of Federal Receipts from Forest Reserves to Counties	\$57,977	\$66,141	\$66,141
Local Assistance:			
0878 United States Forest Reserve Fund	57,977	66,141	66,141
30.30 Apportionment of Federal Receipts from Grazing Land to Counties	\$52	\$107	\$107
Local Assistance:			
0882 United States Grazing Fees Fund	52	107	107
30.40 Apportionment of Federal Receipts from Potash Lease Revenues to School Districts	\$1,197	\$2,173	\$2,173
Local Assistance:			
0890 Federal Trust Fund	1,197	2,173	2,173
TOTALS, EXPENDITURES			
Local Assistance	2,029,184	2,453,189	1,882,172
Totals, Expenditures	\$2,029,184	\$2,453,189	\$1,882,172

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

2 LOCAL ASSISTANCE	2008-09*	2009-10*	2010-11*
0001 General Fund			
APPROPRIATIONS			
Revenue and Taxation Code Section 11006 (a)(2) (Trailer Vehicle License Fee)	\$11,862	\$11,862	-
Public Resources Code Section 6817	622	740	\$740
TOTALS, EXPENDITURES	\$12,484	\$12,602	\$740
0034 Geothermal Resources Development Account			
APPROPRIATIONS			
Public Resources Code Section 3821	\$2,105	\$2,041	\$2,041
TOTALS, EXPENDITURES	\$2,105	\$2,041	\$2,041
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
Streets and Highways Code Section 2104	\$322,453	\$305,267	\$523,187
Streets and Highways Code Sections 2107 and 2107.5	232,373	221,070	378,887

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

2 LOCAL ASSISTANCE	2008-09*	2009-10*	2010-11*
Streets and Highways Code Section 2106	135,741	127,312	218,195
Streets and Highways Code Section 2105	<u>338,654</u>	<u>332,736</u>	<u>570,265</u>
TOTALS, EXPENDITURES	\$1,029,221	\$986,385	\$1,690,534
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
Revenue and Taxation Code Section 11005	<u>\$171,365</u>	<u>\$82,719</u>	<u>\$117,656</u>
TOTALS, EXPENDITURES	\$171,365	\$82,719	\$117,656
0261 Off Highway License Fee Fund			
APPROPRIATIONS			
Vehicle Code Sections 38230 and 38240	<u>\$1,047</u>	<u>\$2,400</u>	<u>\$2,400</u>
TOTALS, EXPENDITURES	\$1,047	\$2,400	\$2,400
0874 United States Flood Control Receipts Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Flood Control Lands	<u>\$141</u>	<u>\$380</u>	<u>\$380</u>
TOTALS, EXPENDITURES	\$141	\$380	\$380
0878 United States Forest Reserve Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Forest Reserves	<u>\$57,977</u>	<u>\$66,141</u>	<u>\$66,141</u>
TOTALS, EXPENDITURES	\$57,977	\$66,141	\$66,141
0882 United States Grazing Fees Fund			
APPROPRIATIONS			
Shared Revenues Shared Revenues - Federal Receipts From Grazing Lands	<u>\$52</u>	<u>\$107</u>	<u>\$107</u>
TOTALS, EXPENDITURES	\$52	\$107	\$107
0890 Federal Trust Fund			
APPROPRIATIONS			
Shared Revenues - Apportionment of Federal Potash Lease Rentals	<u>\$1,197</u>	<u>\$2,173</u>	<u>\$2,173</u>
TOTALS, EXPENDITURES	\$1,197	\$2,173	\$2,173
3008 Transportation Investment Fund			
APPROPRIATIONS			
Revenue and Tax Code Section 7104	<u>\$532,934</u>	<u>\$568,902</u>	<u>-</u>
TOTALS, EXPENDITURES	\$532,934	\$568,902	\$-
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006			
Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006			
APPROPRIATIONS			
104 Budget Act appropriation as amended by Chapter 269, Statutes of 2008	\$250,000	-	-
104 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session	-	\$700,000	-
Prior year balances available:			
Item 9350-104-6065, Budget Act of 2008	<u>-</u>	<u>29,339</u>	<u>-</u>
Totals Available	\$250,000	\$729,339	\$-
Balance available in subsequent years	<u>-29,339</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$220,661	\$729,339	\$-
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$2,029,184	\$2,453,189	\$1,882,172

FUND CONDITION STATEMENTS

	2008-09*	2009-10*	2010-11*
0062 Highway Users Tax Account, Transportation Tax Fund⁵			
BEGINNING BALANCE	\$24,903	\$36,284	\$64,354
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			

* Dollars in thousands, except in Salary Range.

9350 Shared Revenues - Continued

	2008-09*	2009-10*	2010-11*
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8353	2,996,241	2,945,499	4,818,031
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 2108	-1,938,639	-1,914,141	-2,553,750
TO0045 To Bicycle Transportation Account, State Transportation Fund per Streets and Highways Code Section 2106	-7,200	-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
TO3107 To Transportation Debt Service Fund per pending legislation	-	-	-602,825
Total Revenues, Transfers, and Other Adjustments	<u>\$1,042,002</u>	<u>\$1,015,758</u>	<u>\$1,645,856</u>
Total Resources	\$1,066,905	\$1,052,042	\$1,710,210
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1,400	1,303	1,516
9480 Apportionment of Motor Vehicle Fuel Tax for County Roads (Local Assistance)	322,453	305,267	523,187
9490 Apportionment of Motor Vehicle Fuel Tax for City Streets (Local Assistance)	232,373	221,070	378,887
9500 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (Local Assistance)	135,741	127,312	218,195
9505 Apportionment of Motor Vehicle Fuel Tax to Counties and Cities for Streets and H (Local Assistance)	338,654	332,736	570,265
Total Expenditures and Expenditure Adjustments	<u>\$1,030,621</u>	<u>\$987,688</u>	<u>\$1,692,050</u>
FUND BALANCE	\$36,284	\$64,354	\$18,160
Reserve for economic uncertainties	36,284	64,354	18,160
0261 Off Highway License Fee Fund^s			
BEGINNING BALANCE	\$48	\$1,437	\$1,484
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
114300 Other Motor Vehicle Fees	2,400	2,400	2,400
150300 Income From Surplus Money Investments	31	31	31
Transfers and Other Adjustments:			
FO0044 From Motor Vehicle Account, State Transportation Fund per Government Code Section 16475	5	16	16
Total Revenues, Transfers, and Other Adjustments	<u>\$2,436</u>	<u>\$2,447</u>	<u>\$2,447</u>
Total Resources	\$2,484	\$3,884	\$3,931
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
9380 Apportionment of Off-Highway License Fees (Local Assistance)	<u>1,047</u>	<u>2,400</u>	<u>2,400</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,047</u>	<u>\$2,400</u>	<u>\$2,400</u>
FUND BALANCE	\$1,437	\$1,484	\$1,531
Reserve for economic uncertainties	1,437	1,484	1,531

* Dollars in thousands, except in Salary Range.