

CALIFORNIA TRANSPORTATION FINANCING SUMMARY FISCAL YEAR 2009-10

In January of each year, the Governor presents a proposed budget to the Legislature that contains the Administration's estimate of available revenue and a recommended expenditure plan. The California Transportation Financing package for 2009-10 outlines and charts the flow of the state's transportation dollars based on the Governor's Budget proposed in January 2009.

The 2009-10 Governor's Budget proposes a \$12.9 billion budget for the Department of Transportation (Caltrans). The package illustrates the flow of specific dollars from collection to distribution and includes transportation funding financed by the issuance of general obligation bonds under the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 (Bond Act). The package is not intended to reflect changes made during the legislative process.

Transportation revenue is generated from user taxes and fees, and is deposited in separate funds. Within the funds are several accounts that help facilitate the accounting of all receipts and expenditures. An overview of the fund and account activity planned for 2009-10 is provided in the following pages. The funds and accounts are:

Transportation Tax Fund (TTF)

- ◇ Highway Users Tax Account
- ◇ Motor Vehicle Fuel Account
- ◇ Motor Vehicle License Fee Account

State Transportation Fund (STF)

- ◇ Aeronautics Account
- ◇ Bicycle Transportation Account
- ◇ Local Airport Loan Account
- ◇ Local Transportation Loan Account
- ◇ Motor Vehicle Account
- ◇ Pedestrian Safety Account
- ◇ Public Transportation Account
- ◇ State Highway Account
- ◇ Transportation Financing Subaccount

Other Funds

- ◇ Environmental Enhancement and Mitigation Program Fund
- ◇ Historic Property Maintenance Fund
- ◇ Mass Transportation Fund
- ◇ Traffic Congestion Relief Fund
- ◇ Transportation Deferred Investment Fund
- ◇ Transportation Investment Fund

◇ Transportation Bond (Proposition 1B) - Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006

- California Ports Infrastructure, Security, and Air Quality Improvement Account
- Corridor Mobility Improvement Account
- Trade Corridors Improvement Fund
- Transportation Facilities Account
- Public Transportation Modernization, Improvement and Service Enhancement Account
- State-Local Partnership Program Account
- Local Bridge Seismic Retrofit Account
- Highway-Railroad Crossing Safety Account
- Highway Safety, Rehabilitation, and Preservation Account
- Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account
- State Route 99 Account

TRANSPORTATION TAX FUND:

Highway Users Tax Account

The Highway Users Tax Account (HUTA) receives transfers from the Motor Vehicle Fuel Account consisting of the net revenue of diesel, gasoline and aviation fuel taxes. The proposed budget estimates that \$3,095,711,000 is available in the HUTA for distribution in the following manner:

Highway Users Tax Account	
Cities and Counties	\$494,981,000
Counties	328,447,000
Cities	237,858,000
Bicycle Transportation Account	7,200,000
State Parks and Recreation Fund	3,400,000
State Controller's Office	1,473,000
Balance to State Highway Account	2,002,853,000
Accumulated Balance	19,499,000
Total	\$3,095,711,000

Motor Vehicle Fuel Account

Monies from the Diesel Fuel Tax, and Motor Vehicle Fuel Taxes on gasoline and aviation fuel, are collected and deposited in the Motor Vehicle Fuel Account. The budget estimates that \$3,269,101,000 is available in the account for distribution by law in the following manner:

Motor Vehicle Fuel Account	
Agriculture Fund	\$32,966,000
Off-Highway Vehicle Trust Fund	60,000,000
Aeronautics Account	7,958,000
Harbors and Watercraft Revolving Fund	19,822,000
State Board of Equalization	22,636,000
State Controller's Office	4,149,000
Department of Parks and Recreation	26,649,000
Accumulated Balance	21,423,000
Balance to Highway Users Tax Account	3,073,498,000
Total	\$3,269,101,000

Motor Vehicle License Fee Account

The Motor Vehicle License fees and trailer coach in-lieu fees are collected and deposited in the Motor Vehicle License Fee Account (see Chart E). The 2009-10 Budget changed the current fee to 1.65% and diverts 1 percent to the General Fund. The proposed budget estimates that \$547,987,000 is available in the account for distribution as follows:

Motor Vehicle License Fee Account	
Franchise Tax Board	\$5,468,000
Cities and Counties	183,043,000
Local Government Financing	359,000,000
State Controller's Office	16,000
Accumulated Balance	460,000
Total	\$547,987,000

STATE TRANSPORTATION FUND:**Aeronautics Account**

Excise taxes attributable to jet fuel and the distribution of motor vehicle fuel for use in propelling aircraft are transferred from the Motor Vehicle Fuel Account in the Transportation Tax Fund to the Aeronautics Account. Funding from the Aeronautics account provides for grants to qualifying airports, acquisition and development, and state dollars to local agencies to match federal funds for airport improvements. The proposed budget estimates that \$17,122,000 is available for distribution as follows:

Aeronautics Account	State Funds	Federal Funds	Total Funds
State Operations	\$3,705,000	\$435,000	\$4,140,000
Local Assistance	4,000,000	-	4,000,000
Public Transportation Account	30,000	-	30,000
Accumulated Balance	8,952,000	-	8,952,000
Total	\$16,687,000	\$435,000	\$17,122,000

Bicycle Transportation Account

The Bicycle Transportation Account receives transfers from the HUTA in the Transportation Tax Fund to design and develop bicycle transit systems to achieve the functional commuting needs of employees, students, business people, and shoppers. The proposed budget estimates that \$8,132,000 is available for distribution as follows:

Bicycle Transportation Account	
State Operations	\$20,000
Local Assistance	7,200,000
Accumulated Balance	912,000
Total	\$8,132,000

Local Airport Loan Account

The Local Airport Loan Account is a subaccount of the Aeronautics Account. Monies deposited in the Local Airport Loan Account represent payments of principal and interest received on loans made by Caltrans to local agencies for acquisition, construction, improvement, maintenance, and operation of local airports. The accumulated balance of this fund is used for future loans to local agencies. The proposed budget estimates that \$4,538,000 is available for distribution as follows:

Local Airport Loan Account	
Local Assistance	\$1,500,000
Local Assistance (Loan Repayments)	(1,500,000)
Accumulated Balance	4,538,000
Total	\$4,538,000

Local Transportation Loan Account

The Local Transportation Loan Account was created in 2002 for the management of federal funds for loans to local entities. Funds for transportation loans in the Federal Trust Fund are transferred to this account. The proposed budget estimates that \$2,452,000 is available for distribution as follows:

Local Transportation Loan Account	
Local Assistance	\$1,000,000
Accumulated Balance	1,452,000
Total	\$2,452,000

Motor Vehicle Account

Motor vehicle registration, driver's license, and off-highway vehicle registration fees are collected and deposited in the Motor Vehicle Account. The proposed budget estimates that \$3,114,259,000 is available in the account to support the following:

Motor Vehicle Account	
General Fund	\$60,000
State Highway Account	3,094,000
Motor Vehicle License Fee Account	1,544,000
Secretary of Business, Transportation and Housing	1,580,000
Department of Justice	25,109,000
Judicial Council	184,000
Franchise Tax Board	2,913,000
Air Resources Board	119,418,000
Department of Motor Vehicles	907,593,000
California Highway Patrol	1,819,923,000
Office of Traffic Safety	433,000
Secretary of Environmental Protection	1,965,000
State Mandates	2,961,000
Energy Resources Conservation and Development Commission	139,000
Environmental Health Hazard Assessment	2,557,000
Department of Public Health	1,493,000
Department of Food and Agriculture	6,218,000
Department of General Services	1,406,000
Accumulated Balance	215,669,000
Total	\$3,114,259,000

Pedestrian Safety Account

Grants are provided to local agencies with high pedestrian injury or fatality rates to fund projects that increase safety, such as traffic calming measures, intersection safety improvements, and crosswalk construction or improvements. The 2009-10 proposed budget does not include an appropriation from this fund, and estimates that \$77,000 is available for distribution as follows:

Pedestrian Safety Account	
Accumulated Balance	\$77,000
Total	\$77,000

Public Transportation Account

Funds in the Public Transportation Account (PTA), a trust fund, may only be used for transportation planning and mass transportation purposes. PTA revenues are derived from sales taxes on motor vehicle fuels, including diesel, sales tax on nine cents of the state excise tax on gasoline (Proposition 111), 20 percent of Proposition 42 revenues, and spillover per Revenue and Taxation Code 7102.

Additional funds are transferred from the State Highway Account and the Aeronautics Account into the PTA to pay for highway and airport planning activities. Also, the SHA transfers certain non-Article XIX, or miscellaneous, revenues to the PTA per Streets and Highway Code Section 183.1.

PTA distributions in the proposed 2009-10 budget reflect:

- ◇ The STA transfer suspended for budget year.
- ◇ Distributions to Department of Education to fund the Home to School program.
- ◇ One and half percent increase in the Sales tax rate.
- ◇ Spillover temporarily diverted to Mass Transportation Fund in 2009-10 through 2012-13.

The accumulated balance in the table below represents cash available for future years, including commitments to existing projects. Resources estimated at \$978,360,000 available in the PTA are proposed for distribution in the following manner:

Public Transportation Account	State Funds	Federal Funds	Total Funds
State Operations	\$160,945,000	\$34,062,000	\$195,007,000
Local Assistance	87,801,000	96,975,000	184,776,000
Capital Outlay	11,492,000	-	11,492,000
Public Utilities Commission	3,907,000	-	3,907,000
State Controller's Office	18,000	-	18,000
California Transportation Commission	1,387,000	-	1,387,000
Department of Developmental Services	138,275,000	-	138,275,000
University of California	980,000	-	980,000
Department of Education (Local Assistance)	351,086,000	-	351,086,000
Department of Education (State Operations)	4,158,000	-	4,158,000
Adjustment for Unfunded Encumbrances	77,505,000	-	77,505,000
Accumulated Balance	9,769,000	-	9,769,000
Total	\$847,323,000	\$131,037,000	\$978,360,000

State Highway Account

The State Highway Account (SHA) is the main funding source for the state's highway transportation program. The three major sources of funds are the balance of fuel taxes transferred from the HUTA, motor vehicle weight fees, and reimbursements from the Federal Trust Fund for federal-aid highway projects (see Chart A).

Federal funds received by Caltrans come from federal fuel excise taxes that are deposited in the Federal Highway Trust Fund. The taxes are apportioned and allocated back to the state through the Federal Transportation Act and the federal budget. Each federal-aid highway project must be authorized in advance by the Federal Highway Administration, and federal funds must be obligated before the funds can flow back to the state. Only after this formal authorization process and obligation of funds can federal reimbursements, based on the monthly expenditure of work accomplished on each authorized federal-aid project, be recovered by the state. The accumulated balance in the table below represents cash available for future years, including commitments to existing construction projects. Resources estimated at \$6,918,352,000 are available from all sources to support the following:

State Highway Account	State Funds	Federal Funds	Total Funds
State Operations	\$2,702,078,000	\$579,905,000	\$3,281,983,000
Local Assistance	169,715,000	1,313,979,000	1,483,694,000.00
Capital Outlay	575,640,000	1,439,145,000	2,014,785,000.00
Unclassified	-	5,000,000	5,000,000.00
Public Transportation Account	95,027,000	-	95,027,000.00
Environmental Enhancement and Mitigation Program Fund	10,000,000	-	10,000,000.00
Earthquake Risk Reduction Fund	1,000,000	-	1,000,000.00
California Transportation Commission	888,000	-	888,000.00
California Highway Patrol	60,404,000	-	60,404,000.00
Department of Motor Vehicles	53,633,000	-	53,633,000.00
Department of Conservation	12,000	-	12,000.00
Department of General Services	555,000	-	555,000.00
Public Utilities Commission	3,762,000	-	3,762,000.00
Interest Payments to Federal Government	1,000,000	-	1,000,000.00
Adjustment for Unfunded Encumbrances	-501,869,000	-	-501,869,000.00
Accumulated Balance	408,478,000	-	408,478,000.00
Total	\$3,580,323,000	\$3,338,029,000	\$6,918,352,000

Transportation Financing Subaccount

The Transportation Financing Subaccount was created to receive the deposit of proceeds from the sale of tax-exempt or taxable notes, known as Grant Anticipation Revenue Vehicles (GARVEEs). These notes are issued by the State Treasurer to finance selected large-scale federal transportation projects administered by Caltrans. The funds in the subaccount are continuously appropriated and available for use as directed by the California Transportation Commission. The proposed budget estimates that \$628,988,000 is available for distribution as follows:

Transportation Financing Subaccount	
Capital Outlay	\$621,510,000
State Operations	782,000
Accumulated Balance	6,696,000
Total	\$628,988,000

OTHER FUNDS:

Environmental Enhancement and Mitigation Program Fund

The Environmental Enhancement and Mitigation Program Fund was created to provide grants to local, state, and federal agencies, and to non-profit entities for environmental enhancement and mitigation projects which are directly or indirectly related to the environmental impact of modifying existing transportation facilities; or for the design, construction, or expansion of new transportation facilities. The proposed budget estimates that \$11,256,000 is available for distribution as follows:

Environmental Enhancement and Mitigation Program Fund	
Secretary for Resources	\$141,000
Local Assistance	10,000,000
Accumulated Balance	1,115,000
Total	\$11,256,000

Historic Property Maintenance Fund

The Historic Property Maintenance Fund provides funding for costs associated with the maintenance and operation of federally-designated or state historic properties that are owned by Caltrans and are located in a freeway right-of-way corridor. Revenues are derived from 50 percent of the rental receipts collected on these historic properties. The proposed budget estimates that \$1,654,000 is available for distribution as follows:

Historic Property Maintenance Fund	
State Operations	\$1,632,000
Accumulated Balance	22,000
Total	\$1,654,000

Traffic Congestion Relief Fund

The Traffic Congestion Relief Fund (TCRF) provides funding for deferred maintenance on local streets and roads, and congestion relief projects. It provides additional transportation capacity in high growth areas of the state. The accumulated balance in the table below represents cash available for future years, including commitments to existing projects. The proposed budget estimates that \$303,342,000 is available for distribution as follows:

Traffic Congestion Relief Fund	
State Operations	\$27,797,000
Local Assistance	41,441,000
Capital Outlay	40,558,000
Adjustment for Unfunded Encumbrances	164,482,000
Accumulated Balance	29,064,000
Total	\$303,342,000

Transportation Investment Fund

The Transportation Investment Fund (TIF) provides funding for State Transportation Improvement Program (STIP) projects, including highways, streets and roads, and transit improvement. Proposition 42, which passed in March 2002 and added Article XIXB to the California Constitution, made permanent the transfer of the sales tax on gasoline to TIF for transportation purposes. Governor's proposed 2009-10 budget includes temporary increase in the state's sales tax rate by 1 ½ percent. The accumulated balance in the table below represents cash available for future years, including commitments to existing projects. The proposed budget estimates that \$1,894,050,000 is available for distribution as follows:

Transportation Investment Fund	
State Operations	\$244,440,000
Local Assistance	101,200,000
Capital Outlay	151,800,000
Apportionment of Local Transportation Funding (Local Assistance)	667,604,000
Public Transportation Account	333,802,000
Adjustment for Unfunded Encumbrances	67,540,000
Accumulated Balance	327,664,000
Total	\$1,894,050,000

Transportation Deferred Investment Fund

The Transportation Deferred Investment Fund (TDIF) was established to receive loan repayments from the General Fund equal to the amounts that were not transferred from the General Fund to the TIF in 2003-04 and 2004-05, that would otherwise have been available for the transportation programs. The accumulated balance in the table below represents cash available for future years, including commitments to existing projects. The proposed budget estimates that \$262,106,000 is available for distribution as follows:

Transportation Deferred Investment Fund	
Traffic Congestion Relief Fund	\$82,678,000
Adjustment for Unfunded Encumbrances	79,822,000
Accumulated Balance	99,606,000
Total	\$262,106,000

Mass Transportation Fund

The Mass Transportation Fund is funded from one-half of gasoline spillover receipts. However, the proposed 2009-10 Budget diverts all spillover to Mass Transportation Fund. (see Chart D, "Distribution of California Sales Tax Revenue"). Funds may be used for, but not limited to, payment of debt service on transportation bonds; reimbursement to the General Fund for past debt service payments on transportation bonds; funding for the Department of Developmental Services Regional Center Transportation Program; reimbursement to the General Fund for TDIF payments of previously suspended Proposition 42 transfers; and funding for the Department of Education Home-to-School Transportation Program.

Mass Transportation Fund	
Department of Education	\$47,447,000
Accumulated Balance	0
Total	\$47,447,000

PROPOSITION 1B – HIGHWAY SAFETY, TRAFFIC REDUCTION, AIR QUALITY, AND PORT SECURITY BOND ACT OF 2006

Proposition 1B, approved by voters in November 2006, authorized the issuance of \$19.925 billion in state general obligation bonds under the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 (Bond Act). The objectives of the Bond Act are to improve transportation, air quality, and port security through the creation of new transportation accounts and programs, and by providing new funding for existing programs.

The proposed budget includes \$3.9 billion for Proposition 1B bond programs in 2009-10. The \$3.9 billion includes \$1.94 billion for Capital Outlay and \$548 million for Local Assistance.

The process of financing Proposition 1B bond project expenditures involves a complex combination of interim financing through the Pooled Money Investment Account (PMIA), commercial paper notes, and the sale of General Obligation (GO) bonds. However, the ability of the State to fund PMIA loans has been at risk due to State Budget and market conditions. Thus, if access to PMIA loans remains affected, the ability to fund Proposition 1B projects is equally affected as well.

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund

The Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund was established to fund the mobility, safety and air quality improvements described in the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006. Bond funding of \$3.888 billion will be deposited into the Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund, and distributed as follows:

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund	
Air Resources Board	\$3,403,000
CA Ports Infrastructure, Security, and Air Quality Improvement Account	250,130,000
Corridor Mobility Improvement Account	1,402,514,000
Trade Corridors Improvement Fund	471,320,000
Transportation Facilities Account	292,016,000
Public Transportation Modernization, Improvement and Service Enhancement Account	462,865,000
State-Local Partnership Program Account	200,591,000
Local Bridge Seismic Retrofit Account	28,742,000
Highway-Railroad Crossing Safety Account	62,371,000
Highway Safety, Rehabilitation, and Preservation Account	142,875,000
Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account	187,111,000
State Route 99 Account	384,495,000
Accumulated Balance	0
Total	\$3,888,433,000

California Ports Infrastructure, Security, and Air Quality Improvement Account

The California Ports Infrastructure, Security, and Air Quality Improvement Account was established to fund infrastructure improvements along trade corridors, emission reductions from activities related to the movement of freight along California’s trade corridors, and port, harbor and ferry terminal security improvements.

California Ports Infrastructure, Security, and Air Quality Improvement Account	
Air Resources Board	\$250,130,000
Accumulated Balance	0
Total	\$250,130,000

Trade Corridors Improvement Fund

The Trade Corridors Improvement Fund was established to fund infrastructure improvements along federally-designated “Trade Corridors of National Significance” in the state, and along other corridors within the state that have a high volume of freight movement, as determined by the Commission.

Trade Corridors Improvement Fund	
State Operations	\$2,564,000
Local Assistance	130,465,000
Capital Outlay	338,088,000
California Transportation Commission	203,000
Accumulated Balance	0
Total	\$471,320,000

Corridor Mobility Improvement Account

The Corridor Mobility Improvement Account was established to fund performance improvements on the state highway system, or major access routes to the state highway system on the local road system that relieve congestion by expanding capacity, enhancing operations, or otherwise improving travel times within these high-congestion travel corridors. Projects are identified by Caltrans and regional or local transportation agencies and allocated by the Commission.

Corridor Mobility Improvement Account	
State Operations	\$23,813,000
Local Assistance	17,993,000
Capital Outlay	1,360,500,000
California Transportation Commission	208,000
Accumulated Balance	0
Total	\$1,402,514,000

Transportation Facilities Account

The Transportation Facilities Account was established to augment funding for the STIP. (Government Code Section 14525.5)

Transportation Facilities Account	
State Operations	\$56,840,000
Local Assistance	48,355,000
Capital Outlay	186,635,000
California Transportation Commission	186,000
Accumulated Balance	0
Total	\$292,016,000

Public Transportation Modernization, Improvement and Service Enhancement Account

The Public Transportation Modernization, Improvement and Service Enhancement Account was established to fund intercity rail projects and commuter or urban rail operators, bus operators, waterborne transit operators, and other transit operators in California for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements, or for rolling stock procurement, rehabilitation, or replacement.

Public Transportation Modernization, Improvement & Service Enhancement Acct	
State Transit Assistance (Local Assistance)	\$350,000,000
State Operations	1,312,000
Capital Outlay	111,499,000
California Transportation Commission	54,000
Accumulated Balance	0
Total	\$462,865,000

State-Local Partnership Program Account

The State-Local Partnership Program Account provides dollar-for-dollar matching funds for eligible transportation projects nominated by applicant transportation agencies.

State-Local Partnership Program Account	
State Operations	\$496,000
Local Assistance	199,999,000
California Transportation Commission	96,000
Accumulated Balance	0
Total	\$200,591,000

Local Bridge Seismic Retrofit Account

The Local Bridge Seismic Retrofit Account was established to provide the required match for federal Highway Bridge Replacement and Repair funds available to the state for seismic work on local bridges, ramps, and overpasses, as identified by Caltrans.

Local Bridge Seismic Retrofit Account	
State Operations	\$232,000
Local Assistance	28,500,000
California Transportation Commission	10,000
Accumulated Balance	0
Total	\$28,742,000

Highway-Railroad Crossing Safety Account

The Highway-Railroad Crossing Safety Account was established to fund the completion of high-priority grade separation and railroad crossing safety improvements pursuant to Chapter 10 (Sections 2450 through 2461) of Division Three of the Streets and Highways Code, except that a dollar-for-dollar matching of nonstate funds shall be provided for each project, and the limitation on maximum project cost in Streets and Highways Code Section 2454, subdivision (g) shall not be applicable to projects funded with this account.

Highway-Railroad Crossing Safety Account	
State Operations	\$636,000
Local Assistance	61,700,000
California Transportation Commission	35,000
Accumulated Balance	0
Total	\$62,371,000

Highway Safety, Rehabilitation, and Preservation Account

The Highway Safety, Rehabilitation, and Preservation Account was established to fund the State Highway Operation and Protection Program (SHOPP), traffic light synchronization, and other technology-based projects, to improve safety, operations, and the effective capacity of local streets and roads. (Government Code Section 14526.5)

Highway Safety, Rehabilitation, and Preservation Account	
State Operations	\$20,913,000
Local Assistance	61,125,000
Capital Outlay	60,750,000
California Transportation Commission	87,000
Accumulated Balance	0
Total	\$142,875,000

Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account

The Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account was established to fund improvements to transportation facilities that will assist in reducing local traffic congestion and further deterioration of roads, improving traffic flows, or increasing traffic safety. Usage of funds may include, but not be limited to, street and highway pavement maintenance; rehabilitation, installation, construction, and reconstruction of necessary associated facilities such as drainage and traffic control devices; maintenance, rehabilitation, installation, construction, and reconstruction of facilities that expand ridership on transit systems; safety projects to reduce fatalities; or as a local match to obtain state or federal transportation funds for similar purposes. The proposed budget does not include an appropriation for 2009-10.

Local Streets and Road Improvement, Congestion Relief, & Traffic Safety Account	
Department of Finance	\$111,000
Accumulated Balance	187,000,000
Total	\$187,111,000

State Route 99 Account

The State Route 99 Account was established to provide funding for safety, operational enhancements, rehabilitation, or capacity improvements for the State Route 99 corridor that traverses approximately 400 miles of the central valley of this state.

State Route 99 Account	
State Operations	\$4,496,000
Capital Outlay	379,999,000
Accumulated Balance	0
Total	\$384,495,000

Attachments:

- Chart A: "Source and Distribution of California State Motor Vehicle Fees and User Taxes"
Summarizes the source and distribution of the state motor vehicle and user taxes, and that of the State Highway Account.
- Chart B: "Statutory Allocation of Transportation Funding"
Shows sources and allocation of funding for the State Transportation Improvement Program (STIP) and other programs (non-STIP).
- Chart C: "Budgetary Flow of California State Fees and Taxes Designated for Transportation Purposes"
Shows the budgetary flow of state motor vehicle fees and highway user taxes in California, along with other fund sources that constitute the financing available to Caltrans, as displayed in the FY 2009-10 proposed Governor's Budget.
- Chart D: "Distribution of California Sales Tax Revenue"
Shows the distribution of sales tax revenues from gasoline and diesel fuel sales to the Public Transportation Account and the Transportation Investment Fund.
- Chart E: "Motor Vehicle License Fee Distribution"
Shows the distribution of revenues from Motor Vehicle License Fees to the Motor Vehicle License Fee Account.
- Chart F: "Chart of Transportation Revenues"
Shows the distribution of total transportation revenues from state motor vehicle fees and highway user taxes designated for transportation purposes.

Additional copies may be obtained from:

California Department of Transportation
Division of Budgets
1120 N Street, Mail Station 24
Sacramento, CA 95814
(916) 654-7289

**2009-10 Fiscal Year
SOURCE AND DISTRIBUTION OF CALIFORNIA
STATE MOTOR VEHICLE FEES AND USER TAXES ***

FEES & USER TAXES:	
Motor Vehicle License Fees.....	\$544,868,000
Motor Vehicle Registration, Driver's License, Off-Highway Registration.....	\$2,831,458,000
Motor Vehicle Fuel Tax (Diesel).....	\$552,572,000
Motor Vehicle Fuel Tax (Gasoline and Jet Fuel).....	\$2,689,919,000
Motor Vehicle Registration (Weight Fees).....	\$1,028,500,000
Total	\$7,647,317,000

Other State Agencies, Funds, and Accounts
\$3,012,635,000

Cities, Counties, Cities & Counties
\$1,603,329,000

State Highway Account Account
\$3,031,353,000

State Highway Account Resources:	
Unencumbered Balance.....	\$455,207,000
Gasoline & Diesel Taxes.....	\$2,002,853,000
Truck Weight Fees.....	\$1,028,500,000
Interest & Miscellaneous.....	\$93,763,000
Federal Reimbursement.....	\$3,338,029,000
Total Resources	\$6,918,352,000

DEPARTMENT OF TRANSPORTATION			
State Operations:	Highway & Rail Capital Outlay:	Local Assistance:	Unclassified:
Project Development and Other Capital Support.....	Right-of-Way Acquisition & Engineering, Construction & Management	Local Assistance.....	
Mass Trans. & Planning.....			
Program Development.....			
Operations & Local Assist.....			
Maintenance.....			
Admin., Legal, Equip.....			
\$3,281,983,000	\$2,014,785,000	\$1,483,694,000	\$5,000,000

OTHER AGENCIES, ACCOUNTS AND FUNDS	
California Transportation Commission.....	\$888,000
California Highway Patrol.....	\$60,404,000
Department of Motor Vehicles.....	\$53,633,000
Department of Conservation.....	\$12,000
Earthquake Risk Reduction Fund.....	\$1,000,000
Environmental Enhancement and Mitigation Program Fund.....	\$10,000,000
Interest payments to Federal Government.....	\$1,000,000
Public Transportation Account.....	\$95,027,000
Public Utilities Commission.....	\$3,762,000
Department of General Services.....	\$555,000
\$226,281,000	

Adjustment for Unliquidated Encumbrances:
(\$501,869,000)

Reserve for Unencumbered Balance for Continuing Appropriations:
\$72,183,000

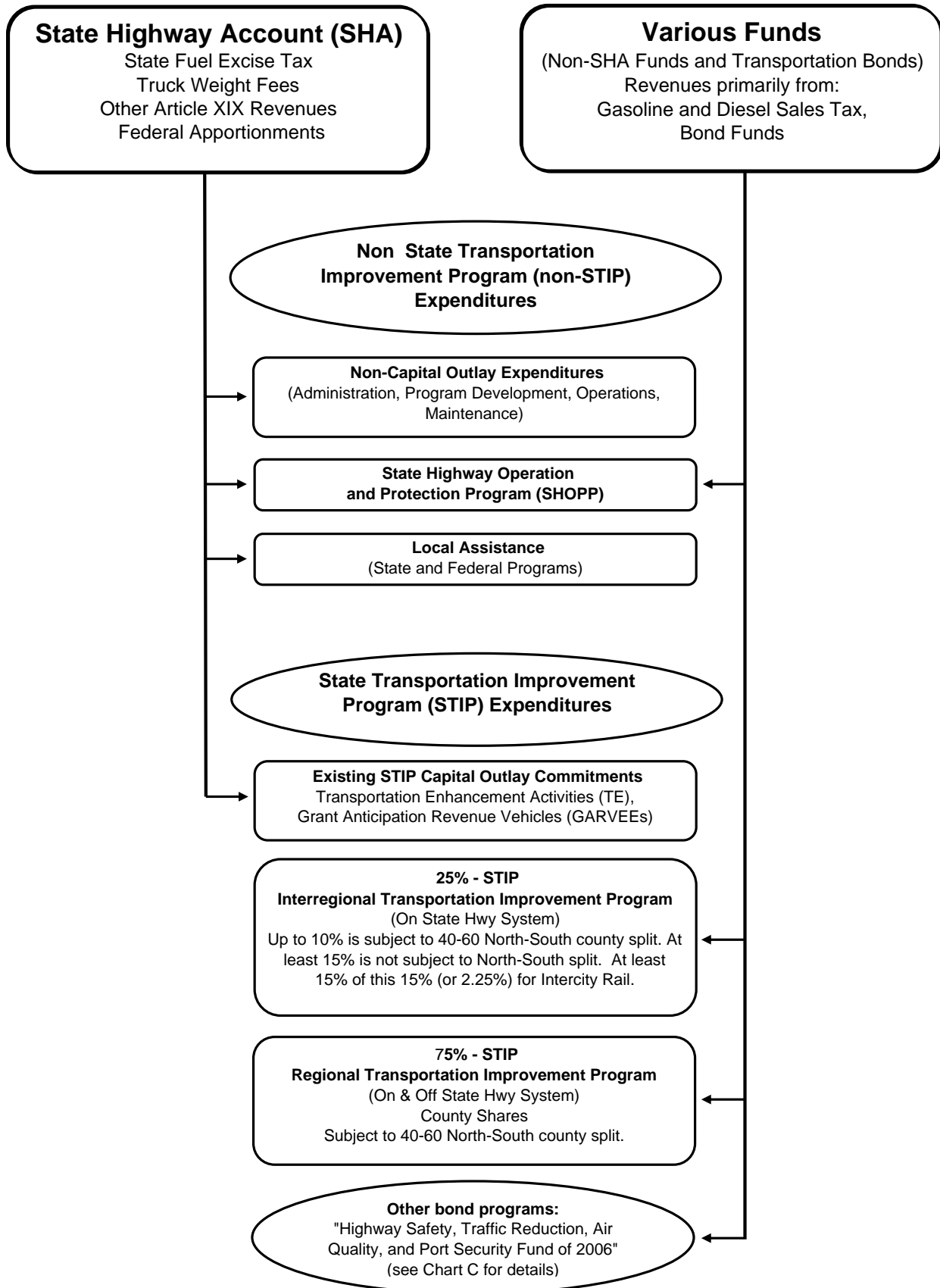
Reserve for Cash Outlays in Advance of Federal Reimbursements:
\$286,977,000

Reserve for Economic Uncertainties:
\$49,318,000

**CHART A
January 2009**

* Retail sales tax on Gasoline and Diesel not included.

**2009-10 Fiscal Year
STATUTORY ALLOCATION OF TRANSPORTATION FUNDING**



**CHART B
January 2009**

BUDGETARY FLOW OF CALIFORNIA STATE FEES AND TAXES DESIGNATED FOR TRANSPORTATION PURPOSES PROPOSED FOR THE 2009-10 FISCAL YEAR

CALIFORNIA STATE MOTOR VEHICLE FEES AND TAXES
REVENUE TOTAL - \$9,680,845,000

CHART C

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION
DIVISION OF BUDGETS

(January 2009)

AMOUNTS SHOWN ARE FROM THE PROPOSED
2009-10 GOVERNOR'S BUDGET SUBMITTED TO
THE LEGISLATURE IN JANUARY 2009.

THESE AMOUNTS ARE SUBJECT TO CHANGE
DURING THE LEGISLATIVE BUDGETARY REVIEW
PROCESS.

REVENUE	RETAIL SALES AND USE TAX FROM THE SALE OF GASOLINE AND DIESEL FUELS Revenue derived from the sales tax on gasoline and diesel fuel sales is distributed by formula to the Transportation Investment Fund, the Public Transportation Account in the State Transportation Fund, and Mass Transportation Fund. Revenue & Taxation Code Sections 7101-7107 \$2,033,528,000	MOTOR VEHICLE FUEL TAX (EXCISE TAX - GASOLINE) Distributors License Tax on Motor Vehicle Fuel that includes general aviation gasoline - 18 cents per gallon. (Aircraft jet fuel is 2 cents per gallon). Revenue & Taxation Code Sections 7360, 8351-8360 & 8651 \$2,689,919,000	DIESEL FUEL TAX (EXCISE TAX - DIESEL) Excise tax on diesel fuel - 18 cents per gallon. Revenue & Taxation Code Sections 7360, 8351-8360, 8651 & 60000-60078 \$552,572,000	MOTOR VEHICLE WEIGHT FEES Commercial vehicle weight fees are determined by gross vehicle weight (maximum weight of the loaded vehicle). Vehicle Code, Sections 9400-9410 & 42205 \$1,028,500,000	MOTOR VEHICLE REGISTRATION, DRIVER LICENSES, ETC. \$34 Motor Vehicle Registration / \$28 Driver's License \$52 Off-Highway Vehicle Registration Vehicle Code, Sections 9250-9271 (Motor Vehicle Reg); 14900 & 14900.1 (Driver's Lic); Vehicle Code, Sections 38225.4 & 38225.5 (Off-Highway Vehicle Registration) \$2,831,458,000	MOTOR VEHICLE LICENSE FEES 1.65% of the market value of vehicles, as determined by the Department of Motor Vehicles. (Reduced by 1% diversion to General Fund) Revenue & Taxation Code, Sections 10751-10760 \$544,868,000
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TRANSPORTATION TAX FUND	MOTOR VEHICLE FUEL ACCOUNT (2660-0061) Revenue & Taxation Code, Section 8351 Reserves..... \$20,418,000 Escrow of Unclaimed Checks and Warrants..... \$137,000 Excise Tax..... \$3,242,491,000 Investment Income..... \$5,742,000 Other Regulatory Licenses and Permits..... \$313,000 Resources..... \$3,269,101,000	HIGHWAY USERS TAX ACCOUNT (9350-0062) Streets & Highways Code Sections 2100 - 2157 Reserves..... \$22,213,000 Motor Vehicle Fuel Account..... \$3,073,498,000 Resources..... \$3,095,711,000	MOTOR VEHICLE LICENSE FEE ACCOUNT (2740-0064) Revenue & Taxation Code, Section 11001-11016 Reserves..... \$460,000 Investment Income..... \$1,115,000 Motor Vehicle Account..... \$1,544,000 Motor Vehicle License Fees..... \$544,868,000 Resources..... \$547,987,000
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TO A	TO A	TO A	TO A	TO A	TO A	TO B	TO B	TO B	TO B
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STATE HIGHWAY ACCOUNT (2660-0042) Streets & Highways Code, Section 182 Reserves..... \$455,207,000 Highway Users Tax Account..... \$2,002,853,000 Investment Income..... \$7,753,000 Miscellaneous Revenues..... \$44,713,000 Motor Vehicle Account..... \$3,094,000 Motor Vehicle Weight Fees..... \$1,028,500,000 Rentals of State Property..... \$38,203,000 Federal Trust Fund..... \$3,338,029,000 Resources..... \$6,918,352,000	BICYCLE TRANSPORTATION ACCOUNT (2660-0045) Streets & Highways Code, Section 2382 Reserves..... \$333,000 Highway Users Tax Account..... \$7,200,000 Investment Income..... \$599,000 Resources..... \$8,132,000	MOTOR VEHICLE ACCOUNT (2740-0044) Vehicle Code, Section 42270 Reserves..... \$95,023,000 Environmental License Plate Fund..... \$3,890,000 Investment Income..... \$27,000,000 Miscellaneous Revenue, Fees, Permits..... \$86,014,000 Miscellaneous Services to Public (Sale of Information)..... \$71,000,000 Transfers Out from Investments..... -\$126,000 Vehicle Registration, Driver's License, & Off-Highway Fees..... \$2,831,458,000 Resources..... \$3,114,259,000
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HIGHWAY TRANSPORTATION PROGRAM	MASS TRANSPORTATION	TRANSPORTATION PLANNING	California Transportation Commission	Department of Conservation	Public Transportation Account	Adjustment for Unfunded Encumbrances	Accumulated Balance	Reimbursements
STATE OPERATIONS	LOCAL ASSISTANCE	CAPITAL OUTLAY	State Funds: \$257,000	State Funds: \$49,652,000	State Funds: \$115,925,000	State Funds: \$5,317,000	State Funds: \$105,027,000	State Funds: \$408,478,000
Capital Outlay Support	State Funds: \$257,000	State Funds: \$49,652,000	California Highway Patrol	Public Utilities Commission	Department of Motor Vehicles	Department of General Services	Environmental Enhancement and Mitigation Prog Fd	University of California
Rehabilitation, Operational Improvements, New Facilities	Local roads/highways, RIP on local roads, railroad crossings, traffic signals, storm damage.	State Funds: \$1,439,145,000	State Funds: \$30,404,000	State Funds: \$3,762,000	State Funds: \$53,633,000	State Funds: \$555,000	State Funds: \$10,000,000	State Funds: \$1,000,000
Program Development	State Funds: \$169,715,000	UNCLASSIFIED	State Funds: \$36,983,000	State Funds: \$3,762,000	State Funds: \$3,633,000	State Funds: \$555,000	State Funds: \$10,000,000	State Funds: \$1,000,000
Research, System Management, Programming	State Funds: \$38,800,000	State Funds: \$5,000,000	State Funds: \$36,983,000	State Funds: \$3,762,000	State Funds: \$3,633,000	State Funds: \$555,000	State Funds: \$10,000,000	State Funds: \$1,000,000
Operations & Local Assistance Program	State Funds: \$214,495,000	State Funds: \$1,313,979,000	State Funds: \$36,983,000	State Funds: \$3,762,000	State Funds: \$3,633,000	State Funds: \$555,000	State Funds: \$10,000,000	State Funds: \$1,000,000
Commuter Management, Traffic Operations, Local Assistance	State Funds: \$5,194,000	State Funds: \$1,313,979,000	State Funds: \$36,983,000	State Funds: \$3,762,000	State Funds: \$3,633,000	State Funds: \$555,000	State Funds: \$10,000,000	State Funds: \$1,000,000
Maintenance	State Funds: \$1,276,893,000	State Funds: \$1,313,979,000	State Funds: \$36,983,000	State Funds: \$3,762,000	State Funds: \$3,633,000	State Funds: \$555,000	State Funds: \$10,000,000	State Funds: \$1,000,000
Roadbed, Roadside, Structures, Traffic Control, Road Damage	State Funds: \$7,779,000	State Funds: \$1,313,979,000	State Funds: \$36,983,000	State Funds: \$3,762,000	State Funds: \$3,633,000	State Funds: \$555,000	State Funds: \$10,000,000	State Funds: \$1,000,000
Administration	State Funds: \$374,209,000	State Funds: \$1,313,979,000	State Funds: \$36,983,000	State Funds: \$3,762,000	State Funds: \$3,633,000	State Funds: \$555,000	State Funds: \$10,000,000	State Funds: \$1,000,000
State Funds: \$3,232,074,000	State Funds: \$80,692,000	State Funds: \$1,483,694,000	State Funds: \$2,019,785,000	State Funds: \$257,000	State Funds: \$49,652,000	State Funds: \$115,925,000	State Funds: \$5,317,000	State Funds: \$105,027,000

PEDESTRIAN SAFETY ACCOUNT (2660-2500) Streets & Highways Code, Section 894.5 Reserves..... \$33,000 Investment Income..... \$44,000 Resources..... \$77,000	LOCAL TRANSPORTATION LOAN ACCOUNT (2660-2501) Government Code, Section 64000 Reserves..... \$2,361,000 Interest on Loans..... \$58,000 Investment Income..... \$33,000 Resources..... \$2,452,000
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AERONAUTICS ACCOUNT (2660-0041) Public Utilities Code, Section 21680 Reserves..... \$8,496,000 Investment Income..... \$229,000 Motor Vehicle Fuel Account..... \$7,958,000 Sale of Documents..... \$4,000 Federal Trust Fund..... \$435,000 Resources..... \$17,122,000	PUBLIC TRANSPORTATION ACCOUNT (2660-0046) Public Utilities Code, Section 99310 Reserves..... \$95,329,000 Aeronautics Account..... \$30,000 Investment Income..... \$6,064,000 Retail Sales and Use Tax..... \$317,071,000 State Highway Account..... \$95,027,000 Transportation Investment Fund..... \$333,802,000 Federal Trust Fund..... \$131,037,000 Resources..... \$978,360,000
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STATE OPERATIONS	LOCAL ASSISTANCE	Public Transportation Account	Accumulated Balance
State Funds: \$3,705,000	State Funds: \$4,000,000	State Funds: \$4,000,000	State Funds: \$4,000,000

A OTHER STATE AGENCIES, FUNDS & ACCOUNTS

Air Resources Board.....	\$372,951,000
California Highway Patrol.....	\$1,880,327,000
Commission on State Mandates.....	\$3,154,000
Department of Boating and Waterways.....	\$19,822,000
Dept of Conservation.....	\$12,000
Dept of Developmental Services.....	\$138,275,000
Dept of Education.....	\$402,691,000
Dept of Finance.....	\$111,000
Dept of Food and Agriculture.....	\$39,184,000
Dept of General Services.....	\$1,961,000
Dept of Justice.....	\$25,109,000
Dept of Motor Vehicles - Licenses.....	\$907,593,000
Dept of Motor Vehicles - Weight Fees.....	\$53,633,000
Dept of Parks and Recreation.....	\$90,049,000
Dept of Public Health.....	\$1,493,000
Energy Resources, Con & Dev Comm.....	\$139,000
Federal Government Interest Payments.....	\$1,000,000
Franchise Tax Board.....	\$8,381,000
General Fund.....	\$60,000
Judicial Branch.....	\$184,000
Office of Environmental Health Assess.....	\$2,557,000
Office of Traffic Safety.....	\$433,000
Public Utilities Commission.....	\$7,669,000
Secretary for Business, Transp & Housing.....	\$1,580,000
Secretary for Environmental Protection.....	\$1,965,000
Secretary for Resources.....	\$141,000
State Board of Equalization.....	\$22,636,000
State Controller's Office.....	\$5,656,000
State Transit Assistance Program.....	\$350,000,000
University of California.....	\$1,980,000
TOTAL	\$4,343,707,000

B ACCUMULATED BALANCES

Aeronautics Account.....	\$8,952,000
Bicycle Transportation Account.....	\$912,000
EE&M Program Fund.....	\$1,115,000
Highway Users Tax Account.....	\$19,499,000
Historic Property Maintenance Fund.....	\$22,000
Local Airport Loan Account.....	\$4,538,000
Local Streets and Road Improvement, Congestion Relief and Traffic Safety Acct.....	\$187,000,000
Motor Vehicle Account.....	\$215,669,000
Motor Vehicle Fuel Account.....	\$21,423,000
Motor Vehicle License Fee Account.....	\$460,000
Pedestrian Safety Account.....	\$77,000
Public Transportation Account.....	\$9,769,000
State Highway Account.....	\$408,478,000
Traffic Congestion Relief Fund.....	\$29,084,000
Transportation Deferred Investment Fund.....	\$9,696,000
Transportation Financing Subaccount.....	\$6,696,000
Transportation Investment Fund.....	\$327,664,000
TOTAL	\$1,342,396,000

FEDERAL FUNDS DEPARTMENT OF TRANSPORTATION

Aeronautics Account.....	\$435,000
Public Transportation Account.....	\$131,037,000
State Highway Account.....	\$3,338,029,000
TOTAL	\$3,469,501,000

LOCAL APPORTIONMENTS

Cities.....	\$237,858,000
Counties.....	\$328,447,000
Cities and Counties.....	\$678,024,000
Local Govt Financing.....	\$359,000,000
Local Transportation Funding (Prop.42).....	\$667,604,000
TOTAL	\$2,270,933,000

DEPARTMENT ADMINISTRATION (Including Bond debt service)

Aeronautics Account.....	\$370,000
Bicycle Transportation Account.....	\$10,000
Corridor Mobility Improvement Account.....	\$1,071,000
Federal Trust Fund.....	\$108,983,000
Highway Railroad Crossing Safety Account.....	\$160,000
Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund.....	\$11,318,000
Highway Safety, Rehabilitation & Preservation.....	\$406,000

PUC Sect 21692, 21692.5 & 21692.5	PUC Sect 21692.5	State Funds:								
\$4,140,000	\$4,000,000	\$30,000	\$8,952,000	\$2,594,000	\$184,776,000	\$11,492,000	\$5,312,000	\$494,499,000	\$77,505,000	\$9,769,000
										\$3,519,000

Accumulated Balance	State Operations	Capital Outlay	Accumulated Balance
\$4,538,000	\$782,000	\$621,510,000	\$6,696,000

Historic Property Maintenance Fund	\$3,000
Local Bridge Seismic Retrofit Account	\$162,000
Public Transportation Account	\$2,594,000
Public Transportation Modernization, Improvement & Service Enhancement Act	\$341,000
Reimbursements	\$12,376,000
State Highway Account	\$374,209,000
State-Local Partnership Program Account	\$97,000
State Route 99 Account	\$607,000
Trade Corridors Improvement Fund	\$408,000
Transportation Facilities Account	\$1,222,000
TOTAL	\$514,337,000

OTHER FUNDS

TRANSPORTATION INVESTMENT FUND (2660-3008)
Revenue & Taxation Code, Section 7104
(Revenue estimate includes a 1.5% sales tax rate increase as proposed in the Governor's Budget)

Reserves Provided by the General Fund (Proposition 42 Transfer)..... \$225,040,000
Funding Provided by the General Fund (Proposition 42 Transfer)..... \$1,669,010,000
Resources..... \$1,894,050,000

State Operations	Local Assistance	Capital Outlay	Public Transportation Account	Apportionment of Local Transportation Funding	Adjustment for Unliquidated Encumbrances	Accumulated Balance
\$244,440,000	\$101,200,000	\$151,800,000	\$333,802,000	\$667,604,000	\$67,540,000	\$327,664,000

TRAFFIC CONGESTION RELIEF FUND (2660-3007)
Government Code, Section 14558.5

Reserves..... \$220,664,000
Transportation Deferred Investment Fund..... \$82,678,000
Resources..... \$303,342,000

State Operations	Local Assistance	Capital Outlay	Adjustment for Unliquidated Encumbrances	Accumulated Balance
\$27,797,000	\$41,441,000	\$40,558,000	\$ 164,482,000	\$29,064,000

ENVIRONMENTAL ENHANCEMENT AND MITIGATION PROGRAM FUND (2660-0183)
Streets & Highways Code, Section 164.56

Reserves..... \$957,000
Investment Income..... \$299,000
State Highway Account..... \$10,000,000
Resources..... \$11,256,000

Local Assistance	Secretary for Resources	Accumulated Balance
\$10,000,000	\$141,000	\$1,115,000

HISTORIC PROPERTY MAINTENANCE FUND (2660-0365)
Public Resources Code, Section 5029.5

Reserves..... \$314,000
Investment Income..... \$93,000
State Property Rentals..... \$1,247,000
Resources..... \$1,654,000

State Operations	Accumulated Balance
\$1,632,000	\$22,000

MASS TRANSPORTATION FUND (2660-3116)
Funded with one-half of spillover revenue from retail sales tax on gasoline. May be used for high priority transportation programs or repayment of current or past transportation bond debt.
Revenue & Taxation Code 7103(a)

Reserves..... \$0
Retail Sales and Use Tax (Gasoline Spillover)..... \$47,447,000
Resources..... \$47,447,000

Department of Education	Accumulated Balance
\$47,447,000	\$0

TRANSPORTATION DEFERRED INVESTMENT FUND (2660-3093)
Revenue & Taxation Code 7105

Reserves..... \$179,428,000
Funding Provided by the General Fund (Proposition 1A Debt Repayment)..... \$82,678,000
Resources..... \$262,106,000

Traffic Congestion Relief Fund	Adjustment for Unliquidated Encumbrances	Accumulated Balance
\$82,678,000	\$79,822,000	\$99,606,000

ABBREVIATION & ACRONYM KEY

Acct	Account
Assess	Assessment
BA	Budget Act
Brd	Board
CA	California
Chap	Chapter
Comm	Commission
Con	Conservation
Dept	Department
Dev	Development
Fd	Fund
GC	Government Code
GO	General Obligation
Govt	Government
Hwy	Highway
Hz	Hazard
Lic	License
Prog	Program
PUC	Public Utilities Commission
R&TC	Revenue & Taxation Code
Reg	Registration
Rehab	Rehabilitation
RIP	Regional Improvement Program
S&HC	Streets & Highways Code
Sec	Section
Secy	Secretary
STIP	State Transportation Improvement Program
Trans	Transportation
USC	United States Code
VC	Vehicle Code

PROPOSITION 1B - TRANSPORTATION BONDS

HIGHWAY SAFETY, TRAFFIC REDUCTION, AIR QUALITY AND PORT SECURITY FUND OF 2006 (2660-6053)
Government Code, Section 8879.23

Revenues (Proceeds from Sale of Bonds)..... \$3,888,433,000
Investment Income..... \$11,318,000

Transfers:

6054 - California Ports Infrastructure, Security, and Air Quality Improvement Account	-\$250,130,000
6055 - Corridor Mobility Improvement Account	-\$1,402,514,000
6056 - Trade Corridors Improvement Fund	-\$471,320,000
6058 - Transportation Facilities Account	-\$292,016,000
6059 - Public Transportation Modernization, Improvement and Service Enhancement Account	-\$462,865,000
6060 - State-Local Partnership Program Account	-\$200,591,000
6062 - Local Bridge Seismic Retrofit Account	-\$28,742,000
6063 - Highway-Railroad Crossing Safety Account	-\$62,371,000
6064 - Highway Safety, Rehabilitation, and Preservation Account	-\$142,875,000
6065 - Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account	-\$187,111,000
6072 - State Route 99 Account	-\$384,495,000
Total Resources	\$14,721,000

Air Resources Board	State Operations	Fund Balance
\$3,403,000	\$11,318,000	\$0

CA PORTS INFRASTRUCTURE, SECURITY AND AIR QUALITY IMPROVEMENT ACCOUNT (2660-6054)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$250,130,000
Resources..... \$250,130,000

Air Resources Board	Fund Balance
\$250,130,000	\$0

CORRIDOR MOBILITY IMPROVEMENT ACCOUNT (2660-6055)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$1,402,514,000
Resources..... \$1,402,514,000

Local Assistance	State Operations	Capital Outlay	CA Transportation Commission	Fund Balance
\$17,993,000	\$23,813,000	\$1,360,500,000	\$208,000	\$0

TRADE CORRIDORS IMPROVEMENT FUND (2660-6056)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$471,320,000
Resources..... \$471,320,000

Capital Outlay	Local Assistance	State Operations	CA Transportation Commission	Fund Balance
\$ 338,088,000	\$130,465,000	\$2,564,000	\$203,000	\$0

TRANSPORTATION FACILITIES ACCOUNT (2660-6058)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$292,016,000
Resources..... \$292,016,000

Local Assistance	State Operations	Capital Outlay	CA Transportation Commission	Fund Balance
\$48,355,000	\$56,840,000	\$186,635,000	\$186,000	\$0

PUBLIC TRANSPORTATION MODERNIZATION, IMPROVEMENT AND SERVICE ENHANCEMENT ACCOUNT (2660-6059)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$462,865,000
Resources..... \$462,865,000

State Transit Assistance (Local)	State Operations	Capital Outlay	CA Transportation Commission	Fund Balance
\$350,000,000	\$1,312,000	\$111,499,000	\$54,000	\$0

STATE-LOCAL PARTNERSHIP PROGRAM ACCOUNT (2660-6060)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$200,591,000
Resources..... \$200,591,000

Local Assistance	State Operations	CA Transportation Commission	Fund Balance
\$199,999,000	\$496,000	\$56,000	\$0

LOCAL BRIDGE SEISMIC RETROFIT ACCOUNT (2660-6062)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$28,742,000
Resources..... \$28,742,000

Local Assistance	State Operations	CA Transportation Commission	Fund Balance
\$28,500,000	\$232,000	\$10,000	\$0

HIGHWAY-RAILROAD CROSSING SAFETY ACCOUNT (2660-6063)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$62,371,000
Resources..... \$62,371,000

Local Assistance	State Operations	CA Transportation Commission	Fund Balance
\$61,700,000	\$636,000	\$35,000	\$0

HIGHWAY SAFETY, REHABILITATION & PRESERVATION ACCOUNT (2660-6064)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$142,875,000
Resources..... \$142,875,000

Local Assistance	State Operations	Capital Outlay	CA Transportation Commission	Fund Balance
\$61,125,000	\$20,913,000	\$60,750,000	\$87,000	\$0

LOCAL STREETS AND ROAD IMPROVEMENT, CONGESTION RELIEF, AND TRAFFIC SAFETY ACCOUNT (9350-6065)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$187,111,000
Resources..... \$187,111,000

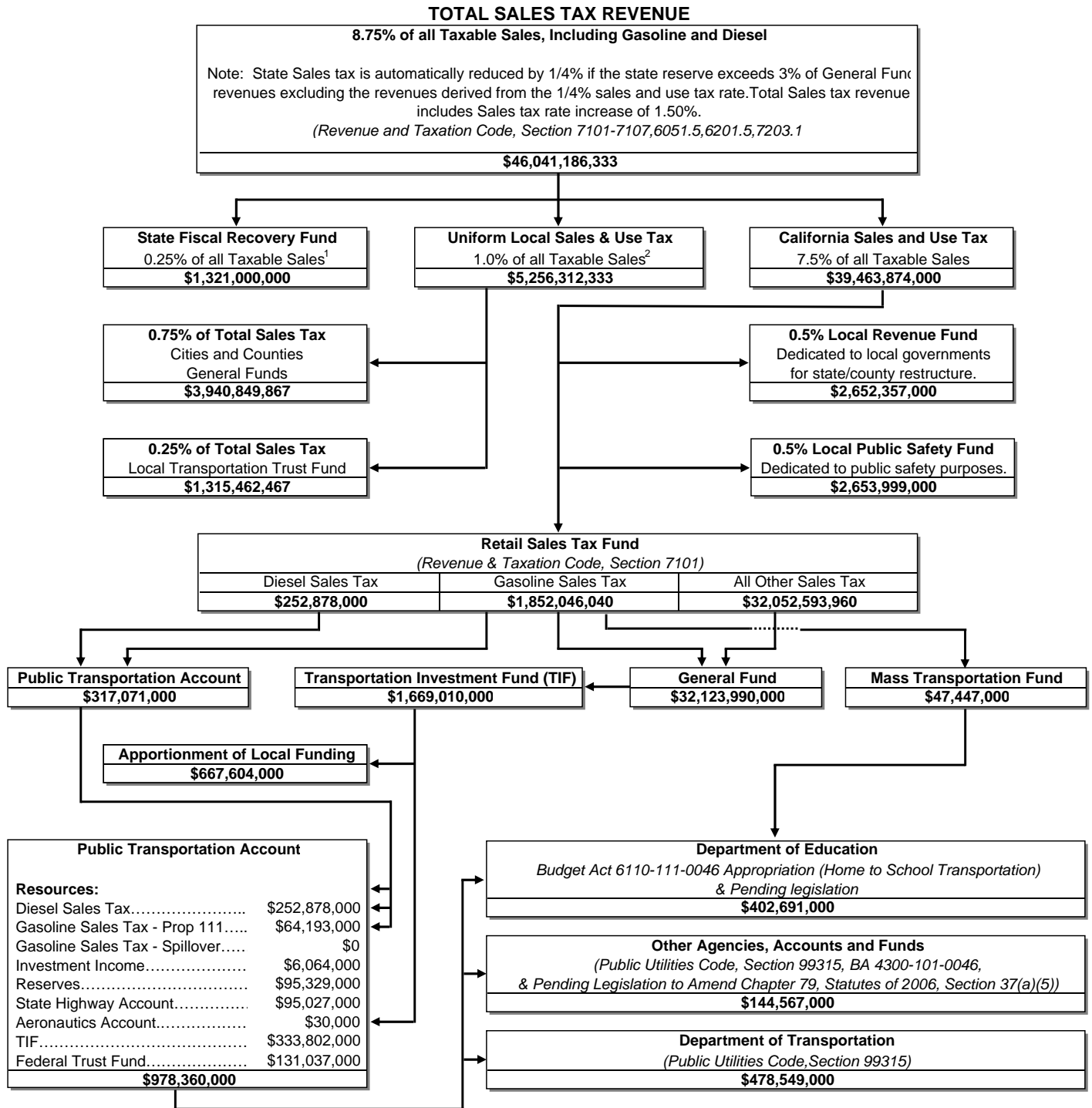
Department of Finance	Fund Balance
\$111,000	\$187,000,000

STATE ROUTE 99 ACCOUNT (2660-6072)
Government Code, Section 8879.23

Highway Safety, Traffic Reduction, Air Quality and Port Security Fund..... \$384,495,000
Resources..... \$384,495,000

State Operations	Capital Outlay	Fund Balance
\$4,496,000	\$379,999,000	\$0

2009-10 Fiscal Year
DISTRIBUTION OF CALIFORNIA SALES TAX REVENUE
 Dollar amounts are approximate and based on 2009-10 Governor's Budget
 and 2009-10 Department of Finance sales tax forecasts.

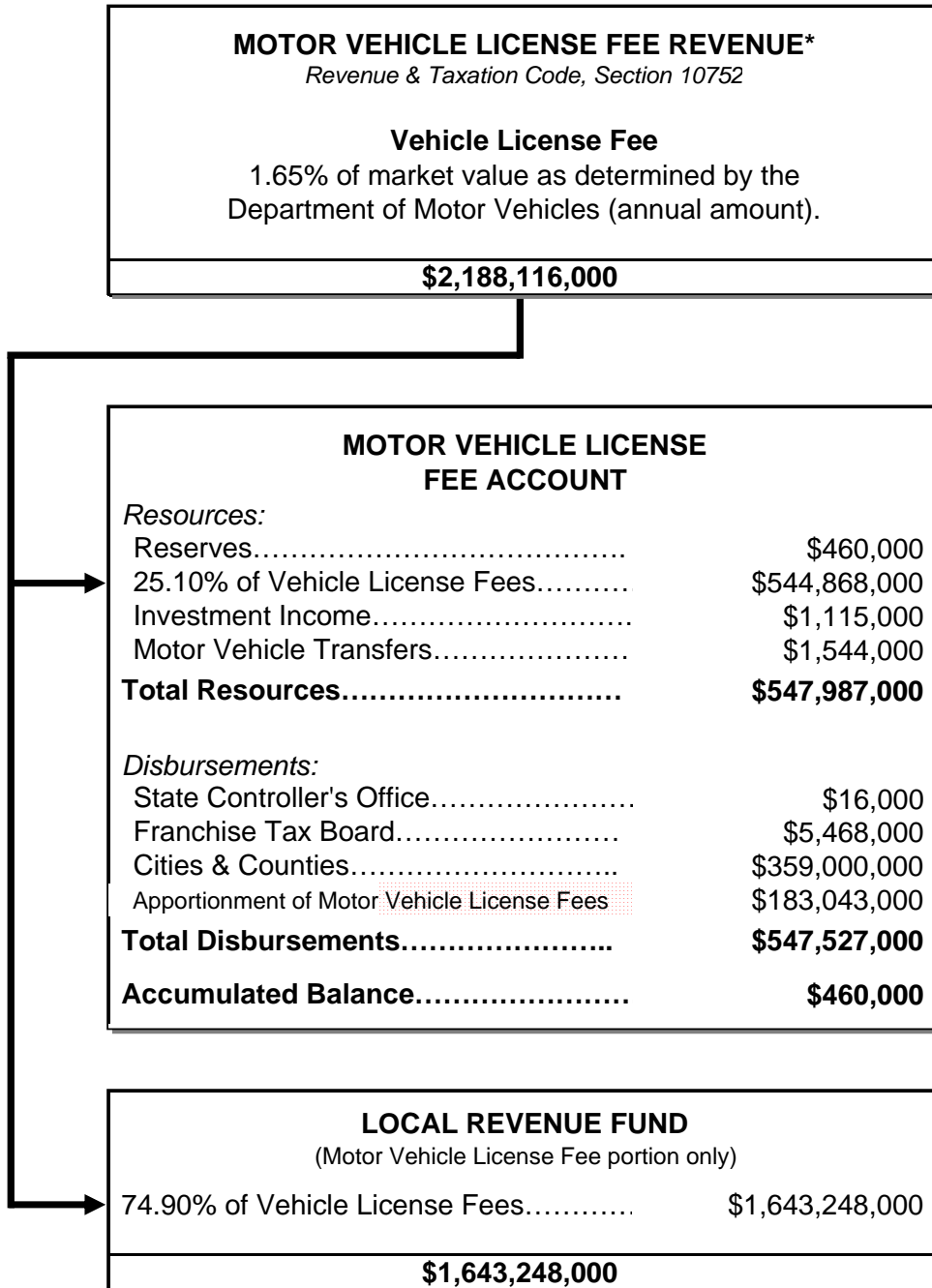


¹ Proposition 57, passed by California voters on March 2, 2004, decreased the general purpose sales and use tax rate for local governments from 1.0% to 0.75% to fund the State Fiscal Recovery Fund, and also provided that property tax revenues be used to offset, or recover, this 0.25% reduction in sales and use tax revenues. The property tax offset itself is not displayed in this chart.

² Counties may impose additional district taxes for special purposes (mass transit systems, schools, public safety projects, etc.).

Note: All amounts are rounded independently - totals may not add to detail.

**2009-10 Fiscal Year
MOTOR VEHICLE LICENSE FEE DISTRIBUTION**



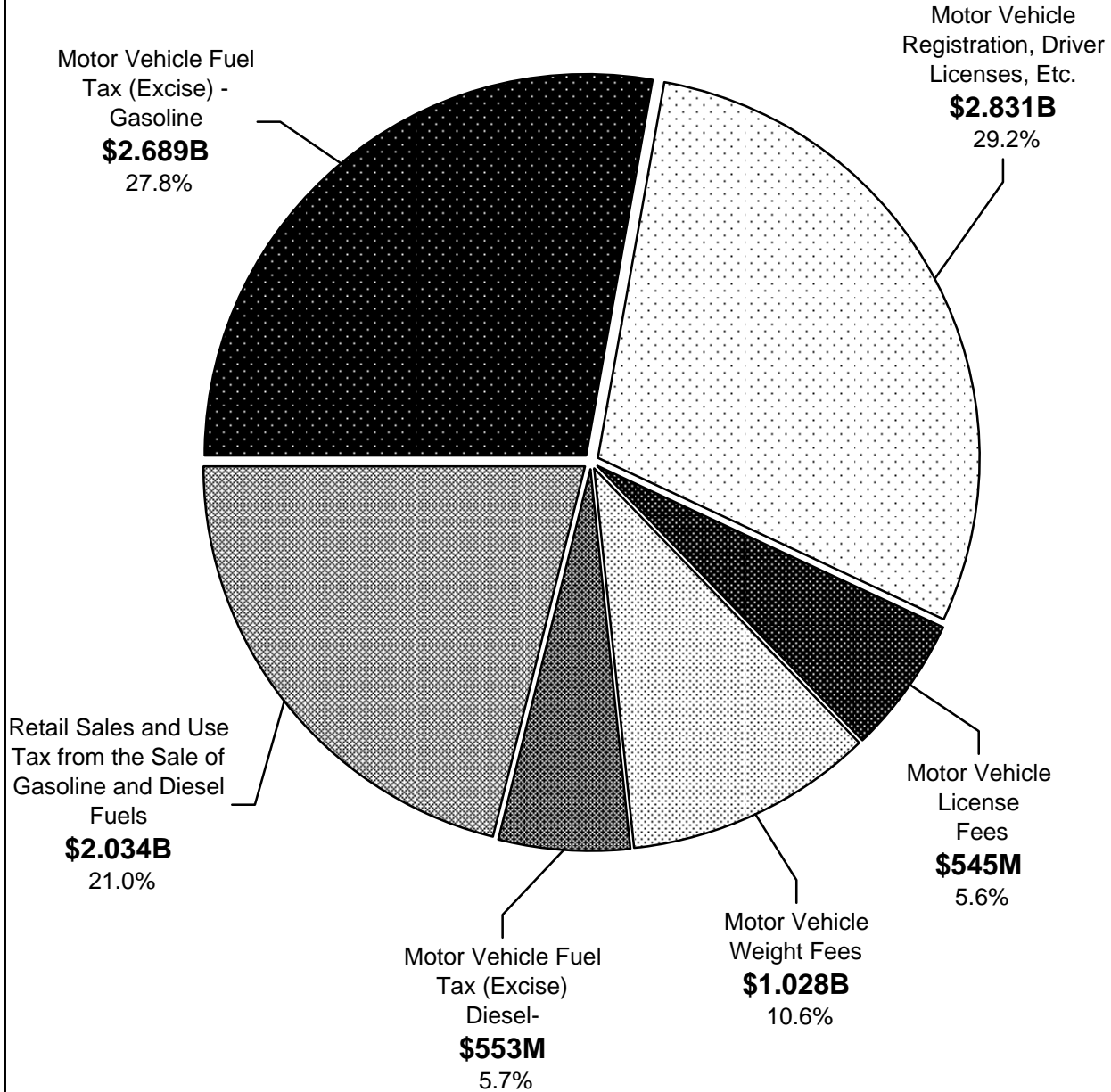
* Distribution of Vehicle License Fee revenue revised to 25.10% / 74.90% (State / Local) split by Revenue & Taxation Code, Section 11001.5. Distribution is not exactly 25.10% / 74.90% split due to uncleared collections, timing, and refund activity.

Note: Chart C displays only the amount of License Fee Revenue that flows into the Motor Vehicle Account.

2009-10 Fiscal Year CHART OF TRANSPORTATION REVENUES

From California State Motor Vehicle Fees and Taxes
Designated for Transportation Purposes

**\$9.681B Total
Revenues**



NOTE:

Does not include funding from the Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006.