

**Shared Revenue Estimates: State Revenue Allocations to Cities and Counties  
Local Streets and Roads Estimates: 2016-17, 2017-18, 2018-19  
Including Highway Users Tax Account (HUTA) and  
Road Maintenance and Rehabilitation Account (RMRA)**

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. These allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall).

California taxes on motor vehicle fuels include the gasoline tax, diesel fuel tax, and the use fuel tax. Taxes on aircraft jet fuel are transferred to the state Aeronautics Account. Taxes on fuel used for other motor vehicles are transferred to the state Highway Users Tax Account include:

- The “gasoline tax” and “diesel fuel tax” imposed on the use of vehicle fuels at the rate of 13 cent per gallon for diesel fuel and 18 cent per gallon for gasoline, which includes the 9 cent per gallon rate added by Proposition 111 (1994).
- The “use fuel tax” is imposed on vendors and users of motor vehicle fuels that are not taxed under either the gasoline or diesel fuel tax, such as liquefied petroleum gas, ethanol, methanol and natural gas (both liquid and gaseous) for use on state highways. Use Fuel Tax rates vary depending on the type of fuel.
- Variable rate per gallon gasoline diesel fuel excise taxes imposed in 2010-11 in a complicated arrangement known as the “fuel tax swap.” The fuel tax swap replaced the previous Proposition 42 sales tax on gasoline.

Other transportation taxes are allocated to cities and counties through the Road Maintenance and Rehabilitation Account (RMRA) which allocates revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall) to local streets and roads and other transportation uses. Revenue allocated through the RMRA includes:

- An additional 12 cent per gallon increase to the gasoline excise tax effective November 1, 2017.
- An additional 20 cent per gallon increase to the diesel fuel excise tax effective November 1, 2017 with half of the revenues going to the state Trade Corridor Enhancement Account (TCEA) and half to the RMRA.
- An additional vehicle registration tax called the “Transportation Improvement Fee” with rates based on the value of the motor vehicle effective January 1, 2018.
- An additional \$100 vehicle registration tax on zero emissions vehicles of model year 2020 or later effective July 1, 2020.

The Road Repair and Accountability Act of 2017 (SB1 Beall) also adopted annual inflationary adjustments to all per-gallon motor vehicle fuel excise taxes including the rates allocated through the Highway Users Tax Account (HUTA).

# Highway Users Tax Account (HUTA)

## Revenue Allocations – Streets & Highways Code Sec 2103-2108 “HUTA”

Cities and counties receive revenue from the motor vehicle fuel taxes imposed pursuant to Revenue and Taxation Code Section 7360(a) and (b) through the Highway User Tax Account under the following formulas outlined in the Streets and Highways code and illustrated in Figure 1.

**Section 2104.** Section 2104 allocates funds to counties with designated allotments for engineering and administration, snow removal, heavy rainfall / storm damage as well as county streets, roads and public mass transit guideways and facilities.

**Section 2105.** Section 2105(a) allocates 11.5 percent of the tax revenues in excess of 9 cents per gallon (i.e. the Proposition 111 rate) monthly among counties based on population.

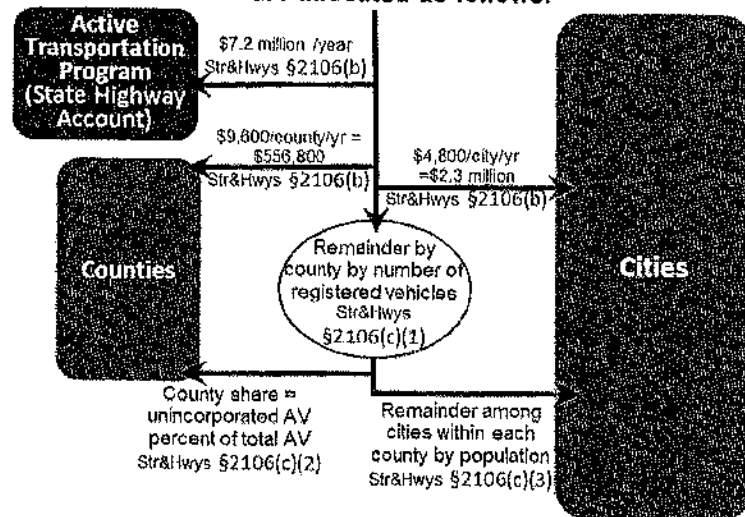
Section 2105(b) allocates 11.5 percent of the tax revenues in excess of 9 cents per gallon (i.e. the Proposition 111 rate) monthly among cities based on population.

\*Current combined rate as of July 1, 2016 is 27.8 cents. On February 22, 2017, the BOE Board approved an increase of 1.9 cents to 29.7 cents effective July 1, 2017.

**Section 2106.** Revenues equal to 1.04 cents per gallon are allocated as follows:

- a. \$7.2 million per year to the State Bicycle Transportation Account.
- b. \$400 per month to each city (about \$2.3 million per year)
- c. \$800 per month to each county (\$556,800 per year)
- d. The residual amount to each county and the cities in that county based on registered vehicles. In each county, from this amount, the county receives an allotment based on the share of assessed value of the county which is in the unincorporated area. The remainder is allocated to the cities within the county based on population.

### Streets & Highways Code Section 2106 Revenues equal to 1.04 cents per gallon are allocated as follows:



**Section 2107.** This section provides monthly allocations to cities of 1.315 cents per gallon of gasoline, 1.8 cents per gallon of diesel, and 2.59 cents per liquefied petroleum gas (LPG), as follows.

- a. Each city with snow removal costs in excess of \$5,000 is allocated 50 percent of the cost exceeding \$5,000.
- b. The remainder is allocated to cities based on population.

**Section 2107.5.** These funds (about \$2.6 million per year) are allocated to cities annually in July based on population as follows:

<b>Streets &amp; Highway Code §2107.5</b>	
<b>City Population</b>	<b>Annual Allocation</b>
over 500,000	\$ 20,000
100,000 to 500,000	\$ 10,000
50,000 to 99,999	\$ 7,500
25,000 to 49,999	\$ 6,000
20,000 to 24,999	\$ 5,000
15,000 to 19,999	\$ 4,000
10,000 to 14,999	\$ 3,000
5,000 to 9,999	\$ 2,000
less than 5,000	\$ 1,000

Section 2107.5 funds must be used for engineering costs and administrative expenses related to city streets. Cities with populations under 10,000 may also expend the moneys for street construction or acquisition of street rights-of-way.

### **Section 2103 HUTA and the 2010 Gasoline Sales Tax – Excise Tax Swap**

In March 2010 as a part of a special budget session called by Governor Schwarzenegger, the Legislature enacted a swap of state sales taxes on gasoline for a gasoline excise tax. Intended to be “revenue neutral,” the fuel tax swap provided the Legislature with greater flexibility in the use of funds, in particular relieving the general fund from the cost of state transportation debt service payments. The fuel tax swap:

1. Repealed the state sales tax on gasoline (local rates including the Bradley Burns are NOT affected);
2. Increased the excise tax on gasoline by 17.322 cents and added an annual adjustment mechanism intended to ensure the new excise tax provides, over time, the same amount of revenues expected from the sales tax on gas (no more, no less);
3. Increased the sales tax on diesel by 1.75 percent and allocates 75 percent to local transit agencies and 25 percent to state transit programs. The excise tax on diesel is reduced from 18 cents to 13.6 cents. Sales tax revenues from diesel must go to transit funding.
4. Provided for a specific allocation of the funds among state and local transportation needs.

Revenues from the new Section 2103 excise tax rate are now allocated as follows:

1. State transportation debt service;
2. Remainder allocated:
  - a. 44% to the State Transportation Improvement Program (STIP);
  - b. 12% State Highway Operation and Protection Program (SHOPP);
  - c. 44% evenly split between cities and counties using current HUTA formulas.

Section 2103 funds are allocated to cities on a per capita basis and to counties 75% based on the proportion of registered vehicles and 25% based on the proportion of maintained county road miles.

The law includes expressed legislative intent to fully replace the local streets and road funds cities and counties would have received under Proposition 42 state sales tax on gasoline with allocations from the new higher motor vehicle excise tax (HUTA) rate.

However, the swap created certain revenue effects related to the timing and receipt of revenues. In particular, the law provides that the new excise tax rate be adjusted annually by the BOE to garner an amount of revenues equal to what Prop42 would have provided in the prior year. Thus, the annual Sec 2103 funds are always "looking backward." If the Section 2103 amounts generate less than Prop42 would have, the difference will not be made up until the following year.

In the years following the swap, there have been a number of snafus and changes in interpretation of the Section 2103 allocation. In FY2011-12 SCO allocated more money to cities and counties and did not fully backfill state transportation programs for weight fees that were used for debt service and loans that those funds would have otherwise received. This was contrary to the Legislature's intention, but the statute was not clear. The statute was clarified in the 2013 budget to clarify the original intent of the weight fee swap to fully backfill state transportation funds. [Streets & Highways Code 2103 (a)(1)(D)].

In February of each year, the Board of Equalization adjusts the variable fuel tax rate effective the following July 1. On February 22, 2017, the BOE directed that the rate be increased by 1.9 cents per gallon from the 2016-17 composite rate of 27.8 cents per gallon.<sup>1</sup> ***The agency by agency estimates in this report are based on statewide estimates which take into account this rate change.***

This 2017 increase will only slightly mitigate the dramatic negative trend of fuel tax revenues allocated to cities, counties and the State Highway Account. The Section 2103 Local Streets and Roads allocation to cities and counties has declined from \$864 million in 2013-14 to \$693 million in 2014-15 to \$332 million in FY2015-16 and an estimated \$156 million in FY2016-17. The administration projects it to recover slightly to \$262.4 million in 2017-18.

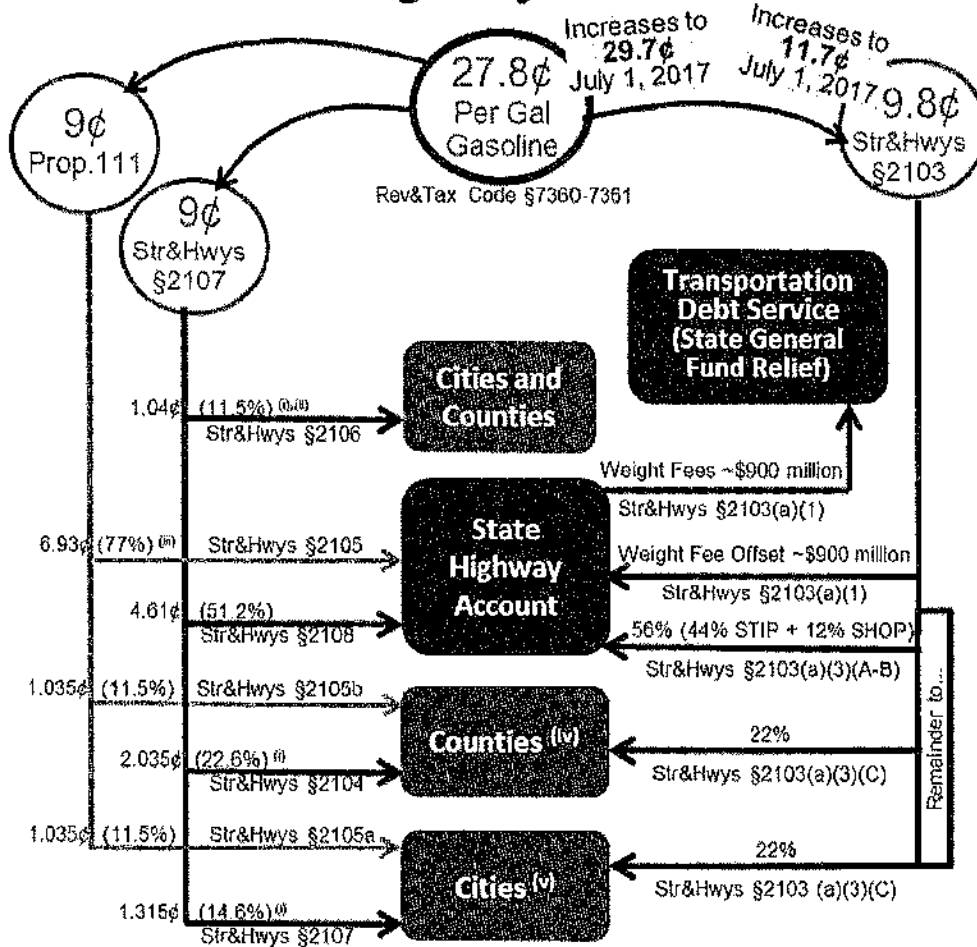
### **Price-Based (Fuel Tax Swap) Rates**

<b>Effective Date</b>	<b>Variable Rate</b>	<b>Total Rate / Gallon</b>
July 1, 2010	\$0.173	\$0.353
July 1, 2011	\$0.177	\$0.357
July 1, 2012	\$0.180	\$0.360
July 1, 2013	\$0.215	\$0.395
July 1, 2014	\$0.180	\$0.360
July 1, 2015	\$0.120	\$0.300
July 1, 2016	\$0.098	\$0.278
July 1, 2017	\$0.117	\$0.297
July 1, 2018	?	?
July 1, 2019	\$0.173	\$0.353 <sup>2</sup>

<sup>1</sup> See board agenda and actions at <http://www.boe.ca.gov/meetings/pubmeet17.htm> together with an informative video explanation of the adjustment procedure at <https://www.youtube.com/watch?v=jloCf7R1JYw>

<sup>2</sup> Per SB1 (Beall) The Road Repair and Accountability Act of 2017, the variable rate will be reset at 17.3 cents per gallon on July 1, 2019 and will subsequently be adjusted annually for inflation. The complicated and problematic annual rate adjustment procedure under the fuel tax swap will end.

## Allocation of Highway User Tax Revenues



- (i) The 4.39¢ local share of diesel fuel tax is allocated 1.8¢ to counties and 2.59¢ to cities.
- (ii) Str&Hwy Code §2108 funds are distributed based on registered vehicles, assessed property valuation, and population.
- (iii) A portion of funds in State Highway Account is allocated among counties and cities for Regional Transportation Improvement Programs.
- (iv) County apportionments are based on numbers of registered vehicles and county road mileage.
- (v) City apportionments are based on population.

### Changes to HUTA Allocated Rates, Including the Variable Rate by the Road Repair and Accountability Act of 2017 (SB1 Beall)

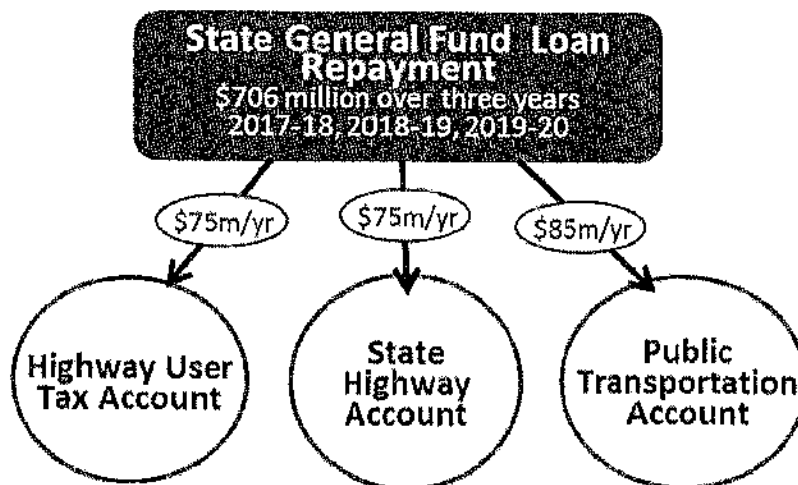
In addition to increasing various fuel and motor vehicle registration taxes, the Road Repair and Accountability Act of 2017 (SB1 Beall) will reset the price-based gasoline excise tax to its 2010 year original 17.3 cent per gallon rate **on July 1, 2019** and eliminate henceforth the complicated and problematic price-based rate adjustment procedure implemented annually by the Board of Equalization (BOE). **There will be one more price-based rate adjustment by the BOE to the rate effective July 1, 2018 for the FY2018-19 year.**

With regard to diesel fuel taxes, SB1 eliminates immediately the price-based adjustment mechanism applied to the diesel fuel tax rate. The diesel fuel tax rate will remain at its current 16 cents per gallon until July 1, 2020.

On July 1, 2020, and every July 1 thereafter, the gasoline and diesel fuel excise tax rates including the 18 cent per gallon base rate, the 17.3 percent per gallon rate, the diesel fuel excise tax rate and vehicle registration taxes will be increased by the change in the California Consumer Price Index.

### Three Year State General Fund Loan Repayment Funds

SB1 stipulates the repayment of \$706 million by the state General Fund to transportation funds over the next three fiscal years: 2017-18, 2018-19, and 2019-20. The Governor and Legislature have been repaying transportation funds for previous borrowings for several years. Thus far the repayments have gone to other transportation programs that were owed. Under SB1, \$75 million will be allocated to local streets and roads from these loan repayments in each of the next three years. These funds will be allocated half to cities and half to counties with the city funds allocated among cities on a per capita basis, the county funds allocated among counties based on numbers of registered vehicles and county road mileage. These revenues should be treated as HUTA.<sup>3</sup>



### Use of Funds: HUTA

The use of local Motor Vehicle Fuel Tax funds is restricted by Article XIX of the California State Constitution and by Streets and Highways Code Section 2101. All Motor Vehicle Fuel Tax funds allocated from the Highway Users Tax Account must be expended for the following:

- (a) The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for nonmotorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.

<sup>3</sup> Note that the "loan repayment" is between the state general fund and state transportation funds. From an accounting standpoint this is NOT a debt repayment to local agencies, it is simply revenue.

(b) The research and planning for exclusive public mass transit guideways (and their related fixed facilities), the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.

(c) The construction and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways.

(d) The payment of principal and interest on voter-approved bonds issued for the purposes specified above.

**Road Maintenance and Rehabilitation Account (RMRA)**

**Revenue Allocations – Streets & Highways Code Sec 2031 “RMRA”**

The Road Repair and Accountability Act of 2017 (SB1 Beali) is a significant new investment in California’s transportation systems of about \$5.2 billion per year. The Act increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes, stabilizes the problematic price-based fuel tax rates and provides for inflationary adjustments to rates in future years. The Act will more than double local streets and road funds allocated through the Highway Users Tax Account, allocating funds from new taxes through a new “Road Maintenance and Rehabilitation Account (RMRA).

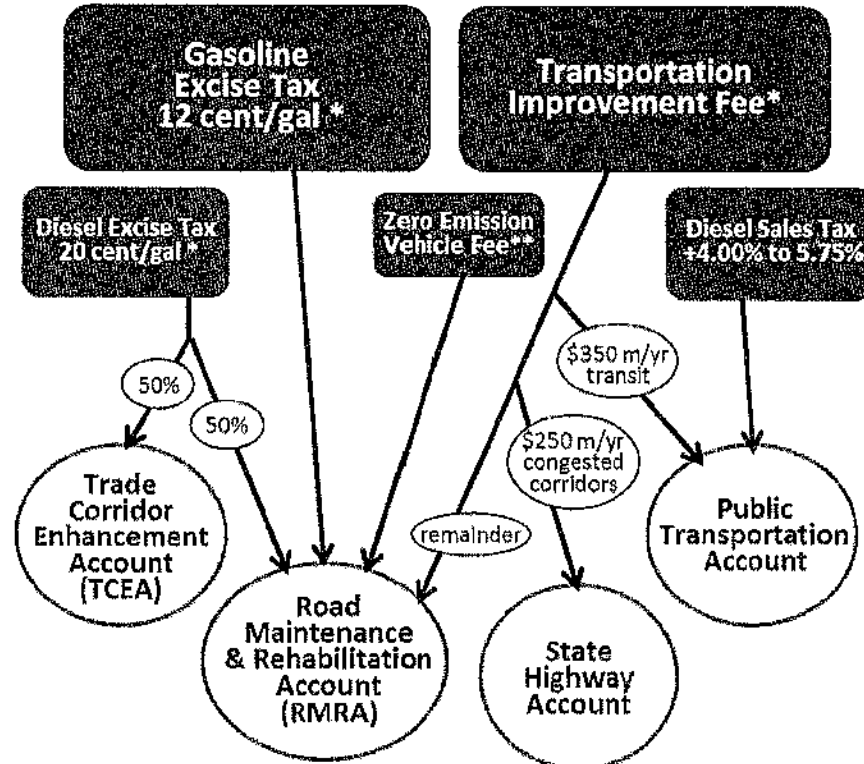
The RMRA receives funds<sup>4</sup> from the following new taxes imposed under the Road Repair and Accountability Act of 2017:

- A 12 cent per gallon increase to the gasoline excise tax effective November 1, 2017.
- A 20 cent per gallon increase to the diesel fuel excise tax effective November 1, 2017, half of which will be allocated to Trade Corridors Enhancement Account (TCEA) with the remaining half to the RMRA.
- A new vehicle registration tax called the “transportation improvement fee,” effective January 1, 2018, based on the market value of the vehicle.
- An additional new \$100 vehicle registration tax on zero emission vehicles model year 2020 and later effective July 1, 2020.
- Annual rate increases to these taxes beginning July 1, 2020 (July 1, 2021 for the ZEV fee), and every July 1 thereafter for the change in the California Consumer Price Index. The first adjustment to be made on July 1, 2020 will cover CPI change for two years: November 1, 2017 through November 12, 2019.

<b>Transportation Improvement Fee</b>	
<b>(Vehicle Registration Tax)</b>	
SB1 (2017) Rev&Tax §11050	
<b>Vehicle Value</b>	<b>Fee</b>
Under \$5,000.....	\$25
\$5,000-\$24,999.....	\$50
\$25,000-\$34,999.....	\$100
\$35,000-\$59,999.....	\$150
\$60,000 and over.....	\$175

<sup>4</sup> In addition, funds from a 4 percent increase in the diesel sales tax to 5.75 percent from the prior 1.75 percent effective November 1, 2017 are allocated to the Public Transportation Account.

## Road Maintenance and Rehabilitation Account Revenues



\* adjusted for inflation annually beginning 7/1/2020

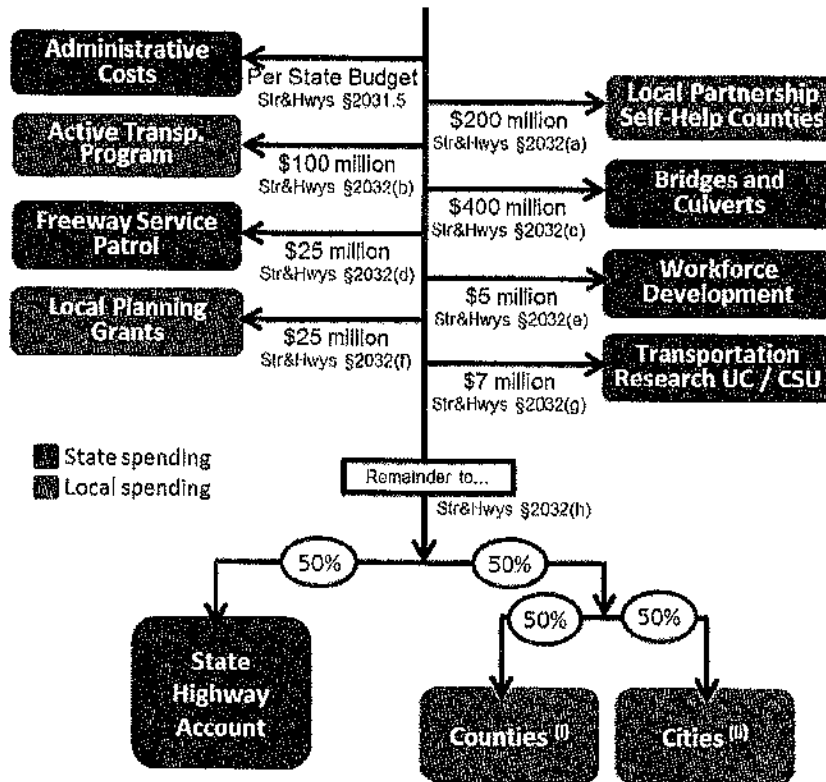
\*\* effective 7/1/2020 adjusted for inflation annually beginning 7/1/2021

The Road Repair and Accountability Act directs the State Controller to allocate, on a monthly basis, fifty percent of the revenues in the RMRA to the State Highway Operation and Protection Program (SHOP) in the State Highway Account and half to cities and counties. But there are a series of specific program allocations, subject to appropriation in the annual state budget, to be taken out first:

1. Administrative costs.
2. \$200 million for the State-Local-Partnership Program for existing and aspiring self-help jurisdictions.
3. \$100 million annually for the Active Transportation Program for the purpose of encouraging increased use of active modes of transportation, such as biking and walking.
4. \$400 million for state bridge and culvert maintenance and rehabilitation.
5. \$25 million for the state's Freeway Service Patrol program.
6. \$5 million for five years through FY 2021-22 for pre-apprenticeship training programs of the California Workforce Development Board.
7. \$25 million for local planning grants to encourage local and regional planning.
8. \$7 million for transportation research and transportation-related workforce education, training, and development including \$5 million to the University of California and \$2 million to the California State University.



## Allocation of Road Maintenance and Rehabilitation Account Revenues



(i) County apportionments are based on numbers of registered vehicles and county road mileage.  
 (ii) City apportionments are based on population.

### Use of Funds: RMRA [Streets and Highways Code Section 2030]

The use of RMRA local streets and roads funds is similar but, not identical, to HUTA use rules. Pursuant to Streets and Highways Code Section 2030, RMRA local streets and roads allocations must be used for projects “that include, but are not limited to,” the following

- Road maintenance and rehabilitation
- Safety projects
- Railroad grade separations
- Traffic control devices
- Complete street components, “including active transportation purposes, pedestrian and bicycle safety projects, transit facilities, and drainage and storm-water capture projects in conjunction with any other allowable project.”

RMRA funds may also be used to satisfy a match requirement in order to obtain state or federal funds for eligible projects.

SB1 also contains non-obligatory intent language regarding the use of funds. “To the extent possible and cost effective,” cities and counties are to use a use:

- advanced recycling techniques that reduce greenhouse gas emissions;
- automotive technologies, ZEV fueling, infrastructure-to-vehicle;
- communications autonomous vehicle systems;
- resiliency re climate change, fires, floods, sea level rise; and
- complete street elements, access for bicycles, pedestrians.

If a city or county has an average Pavement Condition Index that meets or exceeds 80, the city or county may spend its RMRA funds on transportation priorities other than these. [Streets and Highways Code Sec 2037]

### **Maintenance of Effort: RMRA** [Streets and Highways Code Sec 2036]

The Road Repair and Accountability Act contains a local agency maintenance of effort (MOE) requirement that applies to funds allocated through the RMRA. The Act states that the MOE requirement is to ensure that these new roads funds do not supplant existing levels of city and county general revenue spending on streets and roads. The MOE for the receipt of RMRA funds state that a city or county must maintain general fund spending for street, road, and highway purposes at no less than average of 2009–10, 2010–11, and 2011–12 years. In making this calculation an agency may exclude one-time funds. A city or county that fails to comply in a particular year may make it up with in additional expenditures in the following year.

The Act provides that the State Controller may perform audits to ensure compliance with these MOE rules. If the State Controller determines that a city or county has not met it's MOE, the agency will be required to reimburse the state for the funds it received during that fiscal year. However, a city or county that fails to comply in a particular fiscal year may expend during that fiscal year and the following fiscal year a total amount that is sufficient to comply. Any funds withheld or returned as a result of a failure to comply will be reapportioned to the other counties and cities whose expenditures are in compliance.

For further guidance, see the State Controller's "*Guidelines Relating to Gas Tax Expenditures For Cities and Counties*" which we expect to be updated soon to deal with the new accountability provisions of the Road Repair and Accountability Act.

### **Spending Plans and Reports: RMRA** [Streets and Highways Code Sec 2034]

The Road Repair and Accountability Act stipulates that, prior to receiving RMRA funds in a fiscal year, a city or county must submit to the California Transportation Commission (CTC) a project list pursuant to an adopted budget. The list must include for each project: description, location, schedule, useful life. [Streets and Highways Code Sec 2034(a)]

The Road Repair and Accountability Act also requires that a city or county submit to the CTC an annual report of project completion in order to receive RMRA funds. The report must include descriptions of all projects for which RMRA funds were expended including: description, location, funds expended, completion date, estimated useful life of the project.

We expect the CTC and State Controller to issue guidelines for these annual project lists and annual reports this summer 2017. The first disbursement of RMRA funds is not expected before December 2017.

There are no additional use or reporting requirements on Highway Users Tax Account funds (Streets and Highways Code Sec 2103-2107) or on the three year transportation loan repayment funds.

## Local Streets and Roads (HUTA and RMRA) Revenue Estimates for FY2016-17, Projections for FY2017-18 and FY2018-19

City by city and county by county estimates were generated using a model reflecting the local allocation formulas, latest population figures used by the State Controller for allocations and state Department of Finance (DOF) estimates of statewide HUTA and RMRA tax revenues provided in the Governor's 2017-18 budget proposal and in analyses of SB1(Beall), The Road Repair and Accountability Act of 2017.

The Streets and Highways Code Section 2104-2107 allocations are based on the base 18 cent per gallon rate that does not change. As a result, those allocations are more stable, although they are now declining with fuel efficiency and increasing use of alternative transportation fuels. Statewide fuel consumption (gallons) has been relatively flat in recent years. FY2017-18 allocations from the Section 2104-2107 base HUTA are estimated to increase less than one half of one percent.

However, revenue from the price-based rate allocated pursuant to Streets and Highways Code Section 2103 are affected by the complex fuel tax swap adjustment procedure which has caused wide swings, mostly downward, in these revenues (through FY2018-19). The significant downturns in revenue for many years into FY2016-17 have been largely due to falling gasoline prices and consumption as well as "true ups" under the fuel tax swap system.

In combination, the new city and county HUTA allocations for FY2016-17 are 4.0% lower than estimated in the adopted FY2016-17 budget. **Total FY2017-18 city and county HUTA allocations are projected to increase 8.9%** from the FY2016-17 current year. This is a combination of the following:

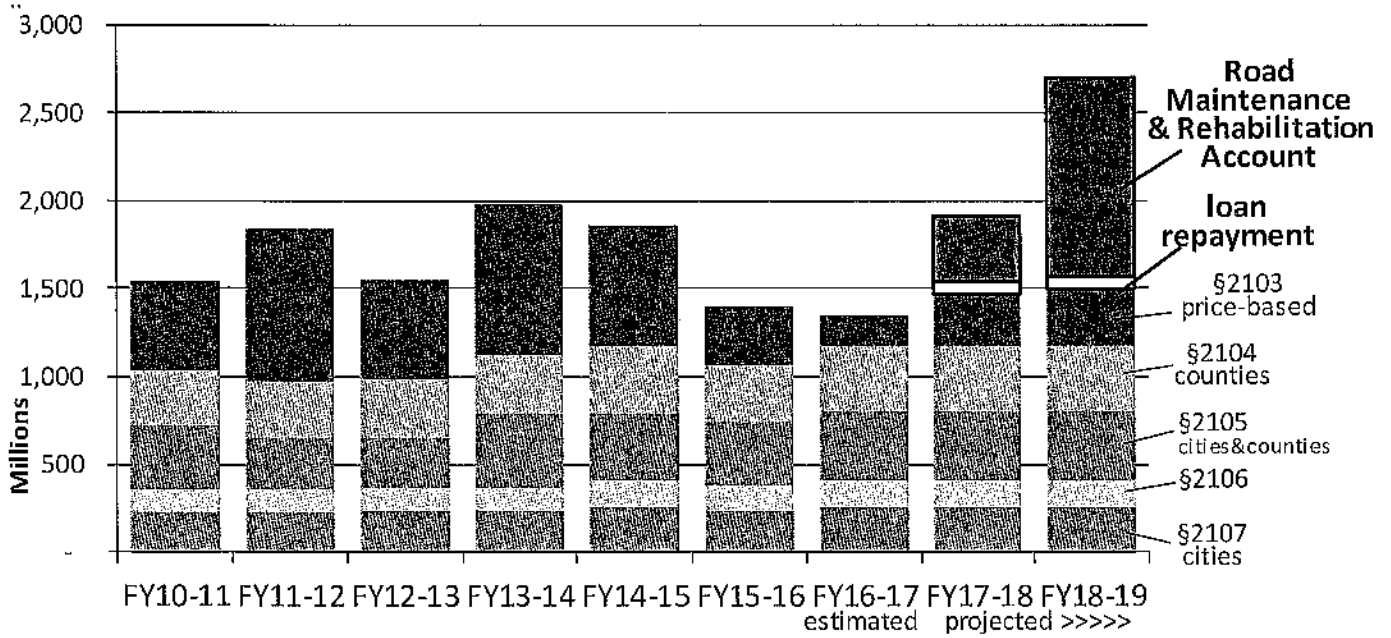
- Base HUTA revenue allocations (Section 2104-2108) are projected to grow by just 0.3% in FY2017-18 over prior year.
- Revenue from the Section 2103 variable (price-based) rate is currently projected to increase by 67.00% from \$173.4 million in FY2016-17 to \$289.5 million in FY2017-18. These estimates take into account the action per law of the Board of Equalization to increase the price based gasoline rate from 9.8 cents per gallon to 11.7 cents per gallon, effective July 1, 2017.

The new Road Repair and Accountability Act taxes that will provide funding to cities and counties through the Revenues to the Road Maintenance and Rehabilitation Account (RMRA) begin to take effect November 1, 2017. On that date, the new per-gallon fuel excise taxes begin. On January 1, 2018, the new vehicle registration tax, the "Transportation Improvement Fee," will take effect. So cities and counties will not see a full year of funding from these new taxes until FY2018-19. The zero emission vehicle registration tax begins on July 1, 2020.

The attached revenue estimates take into account a partial year of RMRA funding in FY2017-18 and a full year in FY2018-19. The estimates, released with the Governor's May 2017 Revision to the Proposed 2017-18 Budget, take into account the various allocations of RMRA revenues to administrative costs and specified programs prior to disbursement to city and county local streets and roads.

In addition to the new RMRA funds from the Road Repair and Accountability Act, the tables also show a column for the estimated amount each city or county will receive from the general fund loan repayment in FY2017-18 and FY2018-19.

**California Local Streets and Roads Program - State Funds to Cities and Counties**



mjgd

**ATTACHMENTS:**

- A) Highway Users Tax Account - Projected Individual City Revenues – FY2016-17
- B) Local Streets and Roads - Projected Individual City Revenues – FY2017-18
- C) Local Streets and Roads - Projected Individual City Revenues – FY2018-19
- D) Highway Users Tax Account - Projected Individual County Revenues – FY2016-17
- E) Local Streets and Roads - Projected Individual County Revenues – FY2017-18
- F) Local Streets and Roads - Projected Individual County Revenues – FY2018-19

# Highway Users Tax<sup>(1)</sup> - Projected FY2016-17 Revenues

Based on State Dept of Finance statewide revenue projections as of May 2017

Estimated 11 May 2017

	Streets & Highways Code Sec.					TOTAL
	Sec2103 <sup>(5)</sup>	Sec2105 <sup>(3)</sup>	Sec2106 <sup>(3)</sup>	Sec2107 <sup>(3)</sup>	Sec2107.5 <sup>(4)</sup>	
<b>SAN BENITO COUNTY</b>						
HOLLISTER	100,212	224,635	140,525	290,377	6,000	761,748
SAN JUAN BAUTISTA	5,185	11,622	11,822	15,023	1,000	44,651
<b>SAN BERNARDINO COUNTY</b>						
ADELANTO	88,873	199,217	125,168	257,521	6,000	676,779
APPLE VALLEY	191,789	429,916	264,556	555,737	7,500	1,449,498
BARSTOW	62,878	140,947	89,951	182,197	5,000	480,982
BIG BEAR LAKE	13,875	31,101	23,592	415,730	2,000	486,297
CHINO	226,896	508,612	312,105	657,464	7,500	1,712,576
CHINO HILLS	208,444	467,249	287,114	603,996	7,500	1,574,304
COLTON	143,404	321,455	199,024	415,534	7,500	1,086,917
FONTANA	548,839	1,230,278	748,138	1,590,336	10,000	4,127,591
GRAND TERRACE	33,181	74,378	49,740	96,146	3,000	256,445
HESPERIA	247,613	555,050	340,163	717,493	7,500	1,867,819
HIGHLAND	145,951	327,164	202,473	422,913	7,500	1,106,001
LOMA LINDA	63,802	143,018	91,212	184,874	5,000	487,907
MONTCLAIR	103,309	231,577	144,720	299,352	6,000	784,958
NEEDLES	13,270	29,747	22,773	38,452	2,000	106,242
ONTARIO	453,382	1,016,302	618,853	1,313,737	10,000	3,412,273
RANCHO CUCAMONGA	467,584	1,048,138	638,088	1,354,890	10,000	3,518,700
REDLANDS	189,109	423,906	260,925	547,968	7,500	1,429,408
RIALTO	274,247	614,754	376,236	794,670	10,000	2,069,907
SAN BERNARDINO	574,683	1,288,212	783,142	1,665,225	10,000	4,321,261
TWENTYNINE PALMS	69,430	155,633	98,834	201,182	6,000	531,079
UPLAND	203,585	456,356	280,532	589,915	7,500	1,537,889
VICTORVILLE	325,491	729,621	445,639	943,155	10,000	2,453,906
YUCAIPA	142,217	318,794	197,416	412,093	7,500	1,078,020
YUCCA VALLEY	57,365	128,591	82,495	166,224	5,000	439,675
<b>SAN DIEGO COUNTY</b>						
CARLSBAD	297,245	666,304	407,383	861,308	10,000	2,242,240
CHULA VISTA	693,030	1,553,498	943,428	2,008,151	10,000	5,208,106
CORONADO	63,119	141,489	90,288	182,897	6,000	483,794
DEL MAR	11,384	25,519	20,219	32,988	1,000	91,111
EL CAJON	272,507	610,852	373,879	789,626	10,000	2,056,863
ENCINITAS	165,254	370,435	228,618	478,848	7,500	1,250,654
ESCONDIDO	395,673	886,940	540,692	1,146,516	10,000	2,979,821
IMPERIAL BEACH	71,887	161,143	102,163	208,304	6,000	549,498
LA MESA	157,988	354,146	218,776	457,792	7,500	1,196,203
LEMON GROVE	70,378	157,759	100,118	203,929	6,000	538,185
NATIONAL CITY	160,712	360,252	222,466	465,685	7,500	1,216,615
OCEANSIDE	461,185	1,033,794	629,422	1,336,349	10,000	3,470,751
POWAY	131,738	295,304	183,223	381,728	7,500	999,493
SAN DIEGO	3,674,991	8,237,869	4,982,147	10,648,797	20,000	27,563,804
SAN MARCOS	243,986	546,921	335,251	706,985	7,500	1,840,643
SANTEE	149,908	336,033	207,833	434,378	7,500	1,135,652
SOLANA BEACH	35,201	78,907	52,476	102,000	3,000	271,583
VISTA	258,992	580,557	355,575	750,465	7,500	1,953,089

# Local Streets and Roads - Projected FY2017-18 Revenues

Based on State Dept of Finance statewide revenue projections as of May 2017  
 Estimated 11 May 2017

	Highway Users Tax Acct (HUTA) <sup>(1)</sup> Streets & Highways Code					Loan Repayment <sup>(6)</sup>	TOTAL HUTA	Road Maintnc Rehab Acct <sup>(7)</sup>	TOTAL
	Sec2103 <sup>(3)</sup>	Sec2105 <sup>(3)</sup>	Sec2106 <sup>(3)</sup>	Sec2107 <sup>(3)</sup>	Sec2107.5 <sup>(4)</sup>				
<b>SAN DIEGO COUNTY</b>									
CARLSBAD	498,778	671,711	410,677	868,388	10,000	129,214	2,588,767	638,065	3,226,832
CHULA VISTA	1,170,735	1,576,643	957,477	2,038,285	10,000	303,291	6,056,431	1,497,670	7,554,101
CORONADO	111,433	150,069	95,478	194,009	6,000	28,868	585,857	142,552	728,409
DEL MAR	18,877	25,422	20,161	32,865	1,000	4,890	103,216	24,148	127,364
EL CAJON	451,992	608,703	372,605	786,932	10,000	117,093	2,347,325	578,214	2,925,539
ENCINITAS	273,517	368,349	227,373	476,202	7,500	70,857	1,423,799	349,899	1,773,698
ESCONDIDO	665,862	896,724	546,640	1,159,286	10,000	172,498	3,451,010	851,808	4,302,818
IMPERIAL BEACH	121,168	163,178	103,399	210,957	6,000	31,390	636,092	155,005	791,096
LA MESA	264,923	356,774	220,379	461,238	7,500	66,631	1,379,445	338,904	1,718,349
LEMON GROVE	117,533	158,283	100,441	204,628	6,000	30,448	617,334	150,355	767,688
NATIONAL CITY	266,394	361,450	223,204	467,282	7,500	89,530	1,397,360	343,345	1,740,705
OCEANSIDE	777,110	1,046,543	637,167	1,352,972	10,000	201,318	4,025,110	994,123	5,019,233
POWAY	221,290	296,014	184,673	386,273	7,500	57,327	1,154,277	283,087	1,437,364
SAN DIEGO	6,146,617	8,277,725	5,006,565	10,701,446	20,000	1,592,344	31,744,696	7,863,100	39,607,795
SAN MARCOS	412,056	554,921	340,108	717,402	7,500	106,747	2,138,734	527,125	2,665,860
SANTEE	250,679	337,592	208,788	436,439	7,500	64,941	1,305,939	320,682	1,626,621
SOLANA BEACH	59,599	80,263	53,298	103,764	3,000	15,440	315,363	76,242	391,606
VISTA	436,794	588,236	360,238	760,472	7,500	113,156	2,266,396	558,772	2,825,167
<b>SAN FRANCISCO COUNTY</b>									
SAN FRANCISCO	3,827,438	5,154,458	3,119,350	6,663,685	20,000	981,537	19,776,468	4,896,275	24,672,743
<b>SAN JOAQUIN COUNTY</b>									
ESCALON	31,500	42,421	30,433	54,842	2,000	8,160	169,357	40,296	209,653
LATHROP	97,662	131,523	84,272	170,033	4,000	25,300	512,790	124,935	637,725
LODI	279,219	376,028	232,013	486,129	7,500	72,335	1,453,225	357,193	1,810,418
MANTECA	326,134	439,208	270,189	567,808	7,500	84,488	1,696,327	417,209	2,112,536
RIPON	65,032	87,579	57,719	113,222	4,000	16,847	344,398	83,192	427,590
STOCKTON	1,393,875	1,877,149	1,139,056	2,426,779	10,000	361,098	7,207,958	1,783,124	8,991,082
TRACY	394,005	530,611	325,419	685,975	7,500	102,071	2,045,581	504,034	2,549,615
<b>SAN LUIS OBISPO COUNTY</b>									
ARROYO GRANDE	78,313	105,464	68,526	136,344	4,000	20,288	412,935	100,182	513,117
ATASCADERO	136,383	183,669	115,781	237,447	6,000	35,331	714,612	174,469	889,082
EL PASO DE ROBLES	138,676	186,756	117,646	241,438	6,000	35,925	726,442	177,402	903,843
GROVER BEACH	59,171	79,686	52,950	103,016	3,000	15,329	313,152	75,694	388,847
MORRO BAY	47,356	63,775	43,335	82,448	3,000	12,268	252,182	60,580	312,762
PISMO BEACH	36,133	48,661	34,203	62,909	2,000	9,361	163,266	46,223	209,490
SAN LUIS OBISPO	203,685	274,305	170,547	354,622	6,000	52,767	1,061,926	260,565	1,322,491

# Local Streets and Roads - Projected FY2018-19 Revenues

Based on State Dept of Finance statewide revenue projections as of May 2017

Estimated 11 May 2017

	Highway Users Tax Acct (HUTA) <sup>(1)</sup> Streets & Highways Code			Loan Repayment <sup>(6)</sup>	TOTAL HUTA	Road Mintnc Rehab Acct <sup>(7)</sup>	TOTAL
	Sec2103 <sup>(5)</sup>	Sec2105 <sup>(3)</sup>	Sec2107.5 <sup>(4)</sup>				
<b>SAN DIEGO COUNTY</b>							
CARLSBAD	548,656	671,711	410,677	868,388	10,000	129,214	1,914,083
CHULA VISTA	1,267,808	1,576,643	957,477	2,038,285	10,000	303,291	4,492,748
CORONADO	122,577	150,069	95,478	194,009	6,000	28,868	427,631
DEL MAR	20,765	25,422	20,161	32,865	1,000	4,890	72,441
EL CAJON	487,191	608,703	372,605	766,932	10,000	117,093	1,734,539
ENCINITAS	300,889	368,349	227,373	476,202	7,500	70,857	1,049,636
ESCONDIDO	732,448	896,724	546,640	1,159,266	10,000	172,498	2,555,275
IMPERIAL BEACH	133,285	163,178	103,399	210,957	6,000	31,390	464,987
LA MESA	291,415	356,774	220,379	461,238	7,500	68,631	1,016,652
LEMON GROVE	129,286	158,283	100,441	204,628	6,000	30,448	451,038
NATIONAL CITY	295,233	361,450	223,204	467,282	7,500	69,530	1,029,974
OCEANSIDE	854,821	1,046,543	637,167	1,352,972	10,000	201,318	2,982,194
POWAY	243,419	298,014	184,873	385,273	7,500	57,327	849,210
SAN DIEGO	6,761,278	8,277,725	5,006,565	10,701,446	20,000	1,592,344	23,587,919
SAN MARCOS	453,262	554,921	340,108	717,402	7,500	106,747	1,581,284
SANTEE	275,747	337,592	208,788	436,439	7,500	64,941	961,991
SOLANA BEACH	65,559	80,263	53,298	103,784	3,000	15,440	228,714
VISTA	480,473	588,236	360,238	760,472	7,500	113,156	1,676,217
<b>SAN FRANCISCO COUNTY</b>							
SAN FRANCISCO	4,210,182	5,154,458	3,119,350	6,663,685	20,000	991,537	14,687,966
<b>SAN JOAQUIN COUNTY</b>							
ESCALON	34,650	42,421	30,433	54,842	2,000	8,160	120,882
LATHROP	107,428	131,523	84,272	170,033	4,000	25,300	374,783
LODI	307,141	376,028	232,013	486,129	7,500	72,335	1,071,517
MANTECA	368,747	439,208	270,189	567,808	7,500	84,488	1,251,552
RIPON	71,535	87,579	57,719	113,222	4,000	16,847	249,561
STOCKTON	1,533,263	1,877,149	1,139,056	2,426,779	10,000	361,098	5,349,060
TRACY	433,406	530,611	325,419	685,975	7,500	102,071	1,512,012
<b>SAN LUIS OBISPO COUNTY</b>							
ARROYO GRANDE	86,144	105,464	68,526	136,344	4,000	20,288	300,528
ATASCADERO	150,022	183,669	115,781	237,447	6,000	35,331	523,377
EL PASO DE ROBLES	152,543	186,756	117,646	241,438	6,000	35,925	532,174
GROVER BEACH	65,088	79,686	52,950	103,018	3,000	15,329	227,070
MORRO BAY	52,091	63,775	43,335	82,448	3,000	12,268	286,918
PISMO BEACH	39,746	48,661	34,203	62,909	2,000	9,361	138,662
SAN LUIS OBISPO	224,053	274,305	170,547	354,622	6,000	52,767	781,650
							1,863,945
							34,847,178
							293,389
							897,339
							2,552,664
							2,979,493
							600,463
							12,696,406
							3,586,994
							721,294
							1,251,628
							1,272,483
							546,139
							438,648
							335,542
							1,863,945