

PROPOSED FOR THE 2025-26 FISCAL YEAR

CALIFORNIA STATE MOTOR VEHICLE FEES AND TAXES
REVENUE TOTAL - \$20,271,747,000

CHART C

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION
DIVISION OF BUDGETS
(January 2025)

AMOUNTS SHOWN ARE FROM THE PROPOSED 2025-26 GOVERNOR'S BUDGET SUBMITTED TO THE LEGISLATURE IN JANUARY 2025.

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

*ADJUSTMENTS FOR CASH ACCOUNTING OF EXPENDITURES FOR SPECIFIED ACCOUNTS REFLECT DIFFERENCES BETWEEN PRIOR YEAR ACCRUALS AND ACTUAL EXPENDITURES/REVENUES ON YEAR END FINANCIAL REPORTS. CONSISTENT WITH PAST PRACTICE, THE EXPENDITURES FOR THESE ACCOUNTS ARE DISPLAYED ON A CASH BASIS FOR THIS DEPARTMENT, AS OPPOSED TO THE MORE COMMON BUDGETARY LEGAL BASIS.

***RATE INDICATED FOR 2025-26 IS AS OF MARCH 2025, AND ARE SUBJECT TO CHANGE.

****BEGINNING 2024-25, ADMINISTRATION PROGRAM AND EQUIPMENT
SERVICE PROGRAM COST ARE NO LONGER DISTRIBUTED AND ARE NOW
REPORTED SEPARATELY

OTHER STATE AGENCIES, FUNDS AND ACCOUNTS	
All Resources Board	\$ 176,000.00
California Highway Patrol	\$ 3,191,000.00
California State Transportation Agency	\$ 60,001.00
California State Water Resources	\$ 2,000.00
California State Board of Equalization	\$ 1,000.00
California Transportation Commission	\$ 9,525.00
Commission on State and Municipal	\$ 1,041.00
Dept of Conservation	\$ 1,000.00
Dept of Education	\$ 1,187.00
Dept of Food and Agriculture	\$ 96,105.00
Dept of Justice	\$ 139,055.00
Dept of Motor Vehicles	\$ 3,300,757.00
Dept of Parks and Recreation	
Harbors and Waterfront Receiving Fund	\$ 11,775.00
Off Highway Vehicle Trust Fund	\$ 60,000.00
State of California Department of Fish and Game	\$ 105,294.00
State Parks and Recreation Fund (MPFA)	\$ 10,000.00
State Parks and Recreation Fund (HFA)	\$ 16,000.00
State of California Department of Fish and Game	\$ 1,628.00
Dept of State and Fee Administration	
Energy Resources, Coal and Gas Development	\$ 2,000.00
Environmental Enforcement and Mitigation Program Fund	\$ 824.00
Environmental License Plate Fund	\$ 2,000.00
General Government Interest Payments	\$ 1,393,000.00
Franchise Tax Administration	\$ 11,527.00
General Fund	\$ 27,953.00
General Obligation Bonds	\$ 1,471,795.00
High-Speed Rail Authority Office of the Inspector General	\$ 6,432.00
Judicial Branch	\$ 246.00
Local Revenue Fund 2011	\$ 260,000.00
Office of Environmental Health Hazard Assessment	\$ 5,542.00
Public Utilities Commission	\$ 220,740.00
Secretary for Environmental Protection	\$ 22,400.00
State Controller's Office	\$ 8,364.00
State Transit Association	\$ 303,306.00
Statewide General Administrative Expenditures	\$ 607,580.00
Statewide Personnel Payments	\$ 131,628.00
University of California	\$ 6,800.00
TOTAL	\$ 6,646,955.00

B		ACCUMULATED BALANCES
Advance Mitigation Account.....		\$ 122,397.00
Aeronautics Account.....		\$ 4,305.00
Greenhouse Gas Reduction Fund.....		\$ 0
Highway Users Tax Account.....		\$ 0
Historic Property Maintenance Fund.....		\$ 23.00
Local Asset Loan Account.....		\$ 10,941.00
Motor Vehicle Account.....		\$ 109,759.00
Motor Vehicle License Fee Account.....		\$ 0
Public Transportation Account.....		\$ 1,423,873.00
Road Maintenance and Rehabilitation Account.....		\$ 1,690,384.00
State Highway Account.....		\$ 497,453.00
State Route 70 Rehabilitation Account.....		\$ 1,200.00
Trade Corridor Enhancement Account.....		\$ 990,115.00
Traffic Congestion Relief Fund.....		\$ 19,164.00
Transportation Debt Service Fund.....		\$ 0
Transportation Financing Subaccount.....		\$ 0
TOTAL.....		\$ 4,481,956.00

FEDERAL FUNDS	
DEPARTMENT OF TRANSPORTATION	
Aeronautics Account.....	\$ 468,000
Public Transportation Account.....	\$ 217,094,000
State Highway Account.....	\$ 6,500,218,000
TOTAL.....	\$ 6,717,780,000

LOCAL APPORTIONMENTS	
Cities (HUTA).....	\$ 297,243.000
Counties (HUTA).....	\$ 307,470.000
Cities and Counties (HUTA).....	\$ 1,187,086.000
Cities and Counties (RMRA).....	\$ 1,742,688.000
TOTAL.....	\$ 3,624,687.000

LOANS AND DIVERSIONS	
Outstanding Transportation Loans	
High-Speed Passenger Train Bond Fund	
Public Transportation Account (FY 2013-14)	\$ 22,944,000
Public Transportation Account (FY 2014-15)	\$ 30,864,000
TOTAL	\$ 53,808,000

DEPARTMENT OF TRANSPORTATION ADMINISTRATION***	
Comidor Mobility Improvement Account.....	\$ 526,000.
Federal Trust Fund.....	\$ 1,000.
Highway-Railroad Crossing Safety Account.....	\$ 28,000.
Highway Safety, Rehabilitation, and Preservation Account.....	\$ 144,000.
Local Bridge Safety Retrofit Account.....	\$ 4,000.
Public Transportation Modernization.....	\$ 82,000.
Improvement and Service Enhancement Account.....	\$ 47,000.
Reimbursements.....	\$ 355,510.00
State Highway Account.....	\$ 428,936.00
State-Local Partnership Program Account.....	\$ 63,000.
State and 95 Account.....	\$ 138,000.
Trade Corridors Improvement Fund.....	\$ 200,000.
Transportation Facilities Account.....	\$ 276,000.
TOTAL.....	\$ 465,917.00

AG	Annuities Account
AG	Agriculture
BA	Budget Aid
Con	Conservation
CS	Control Section (Budget Aid)
Dept	Department
	Development
El (Seq)	Statutory section(s) and/or subsection(s) that follow
El	Elctrola
FY	Fiscal Year
GC	Government Code
HUTA	Highway Users Tax Account
MFTA	Motor Vehicle Fuel Account
PUC	Public Utilities Board
RATC	Revenue & Taxation Code
RRC	Road Maintenance and Rehabilitation Account
SB	Senate Bill
SHCA	State Highway Account
SHV	Slacks & Highways Code
Reot	Section
STP	State Transportation Improvement Program
USC	United States Code
VC	Vehicle Code

This diagram illustrates the flow of revenue and funds from various sources into the State Transportation Fund and other related funds. The flow is organized into several main sections:

- REVENUE**: The top section lists various revenue sources, including Retail Sales and Use Tax, Motor Vehicle Fuel Tax, Motor Vehicle License Fees, and Road Improvement Fees. Each source is linked to a specific revenue account.
- TRANSPORTATION TAX FUND**: This section details the flow of funds from the revenue accounts into the Transportation Tax Fund. It includes sub-sections for Motor Vehicle Fuel Tax, Motor Vehicle License Fees, and Road Improvement Fees.
- STATE TRANSPORTATION FUND**: The central section of the diagram, showing the flow of funds from the Transportation Tax Fund into the State Transportation Fund. It includes sub-sections for Motor Vehicle Fuel Tax, Motor Vehicle License Fees, and Road Improvement Fees.
- OTHER FUNDS**: The bottom section lists other funds that receive revenue, including the Traffic Congestion Relief Fund, State Route 716 Rehabilitation Account, Transportation Debt Service Fund, Historic Property Maintenance Fund, Greenhouse Gas Reduction Fund, Transportation Financing Subaccount, and Local Airport Loan Account.

The diagram uses a complex network of arrows to show the flow of funds between these various accounts and funds. Each account and fund is represented by a table containing detailed financial information, including revenues, expenditures, and balances. The flow is generally from top to bottom, starting with revenue and moving through various intermediate accounts to the final destination funds.