Disclaimer

This guide provides an overview of transportation funding sources and apportionments to entities and programs. The information stated in this document should not be used for accounting purposes, as some figures are drawn from sources with varying accounting practices. Any stated financial figures are subject to change. The latest version of this document can be viewed online at https://dot.ca.gov/programs/transportation-planning/division-of-transportation-planning/data-analytics-services/transportation-economics/transportation-funding-in-ca
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AN OVERVIEW OF THE TRANSPORTATION SYSTEM

California’s transportation network consists of streets, highways, railways, airports, seaports, bicycle routes, and pedestrian pathways. This network provides people and businesses the ability to access destinations and move goods, services, and information throughout the State. Construction, operation, and maintenance responsibilities are shared amongst state, regional, tribal and local governments. Moreover, funding for these activities comes from federal, state, and local taxes, fees and assessments, private investments and tribal investments. This collaborative effort results in a well-integrated transportation network that provides mobility for 40 million people, while helping California sustain its position as the world’s fifth largest economy.

■ The State Highway System and Local Roadways and Streets

Over 27 million licensed drivers in California travel hundreds of billions of miles, annually, on public roads throughout the State. The California Department of Transportation (Caltrans) is responsible for approximately 52,144 lane miles of interstate freeways and State routes known as the State Highway System (SHS). Caltrans also inspects hundreds of public and special use airports and heliports and maintains over 13,000 state-owned bridges.

Metropolitan planning organizations (MPOs) and regional transportation planning agencies (RTPAs) are responsible for planning, coordinating, and financing local transportation projects. Regional agencies and local governments operate and maintain approximately 329,500 lane miles of public roads and streets.

■ Public Transit

Over 400 transit operators serve more than 1.2 billion passenger trips (2019) in California annually. These operators provide services such as fixed-route buses, dial-a-ride programs, local and express commuter services, ferry, and paratransit. Local governments, regional agencies, tribal governments, and federal and state agencies operate or finance public bus or rail services. Commuter rail services such as Metrolink, Caltrain, and heavy rail systems like BART operate in large urban areas, servicing daily commuters and interregional travelers. In addition, local and regional transit agencies operate six light rail systems, providing regional service for daily commuters.

Caltrans funds three intercity routes—the Pacific Surfliner, the San Joaquin, and the Capitol Corridor. These three routes are managed by local joint power authorities.

<table>
<thead>
<tr>
<th></th>
<th>SHS</th>
<th>Local</th>
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<tbody>
<tr>
<td>Lane-Miles</td>
<td>52,144</td>
<td>329,500</td>
</tr>
<tr>
<td>Total Annual Vehicle</td>
<td>191</td>
<td>140</td>
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<tr>
<td>Miles of Travel (billion)</td>
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<td></td>
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<tr>
<td>Percent Annual Vehicle</td>
<td>58%</td>
<td>42%</td>
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<tr>
<td>Vehicle Miles of Travel</td>
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</tbody>
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2019 California Public Road Data, Statistical Information derived from the Highway Performance Monitoring System (HPMS)

■ Other Modal Services

State, regional, local, tribal, and private entities operate and maintain airports, seaports, railways, ferry terminals, bicycle routes, and pedestrian pathways. These modes provide Californians options to travel long or short distances. California’s economy relies on the network to move people and goods through the air, water, rail, or roadway. In 2020, California exported $156.1 billion in goods to 227 foreign economies. California’s top foreign economies included Mexico, Canada, China, Japan, and South Korea.

1 https://advocacy.calchamber.com/international/trade/trade-statistics/
The Transportation System’s Decision Makers

Federal, state, regional, local, and tribal government entities guide and fund the transportation network through coordination, planning, construction, operation, and maintenance activities.

Federal Level
The President and Congress enhance the nation’s transportation network by creating national policies and allocating funds to states. This effort is carried forward through the Infrastructure Investment and Jobs Act (IIJA) (2021) authorization and various funding programs such as the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) (formerly known as Better Utilizing Investments to Leverage Development (BUILD) and Transportation Investment Generating Economic Recovery (TIGER)), the Infrastructure for Rebuilding America (INFRA) (formerly known as the Fostering Advancements in Shipping and Transportation for the Long-term Achievement of National Efficiencies (FASTLANE)), and the Surface Transportation Block Grant Program (formerly known as the Transportation Alternatives Program). The Infrastructure Investment and Jobs Act was signed into law on November 15, 2021 and expires on September 30, 2026.

The United States Department of Transportation (U.S. DOT) implements and enforces regulations and allocates funds to state, regional, tribal, and local agencies. The U.S. DOT is comprised of agencies that are responsible for specific transportation themes such as highways, transit, aviation, safety, and other emphasis areas. Caltrans partners with the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the Federal Railroad Administration (FRA), and other federal agencies.

State Level
At the State level, transportation is a coordinated effort amongst the California State Legislature, California State Transportation Agency (CalSTA), California Transportation Commission (CTC), and Caltrans.

California State Legislature
The Legislature signifies its transportation initiatives and spending priorities by establishing policies and financial resources through State statutes such as the Revenue and Taxation Code, the Streets and Highways Code, and the Government Code. The Governor and Legislature appropriate funds for the transportation network through the annual budget. The Legislature has the authority to designate transportation resources statutorily. For more information visit: [http://leginfo.legislature.ca.gov](http://leginfo.legislature.ca.gov).

California State Transportation Agency
CalSTA’s mission is to “develop and coordinate the policies and programs of the State’s transportation entities to achieve the State’s mobility, safety and air quality objectives from its transportation system.” CalSTA oversees the Board of Pilot Commissioners, California Highway Patrol, CTC, Caltrans, Department of Motor Vehicles, New Motor Vehicle Board, High-Speed Rail Authority, and the Office of Traffic Safety. For more information visit: [www.calsta.ca.gov](http://www.calsta.ca.gov).
California Transportation Commission

CTC consists of 11 appointed voting members and two non-voting ex-officio members. The Governor appoints nine members, and the Senate Rules Committee and the Speaker of the Assembly each appoint one member. CTC’s responsibilities include 1) programing and allocating state and federal funds for the construction of various modes such as highway, passenger rail and transit improvements throughout California, 2) advising and assisting the Secretary of Transportation and the California State Legislature regarding policies, plans, and programs pertaining to transportation, and 3) aiding in the development of state and federal legislation and adopting policies to implement enacted laws. For more information visit: www.catc.ca.gov.

Caltrans

Caltrans plans, designs, constructs, and maintains the SHS to account for motor vehicles, transit and active transportation modes. This effort involves nominating interregional capital improvement projects to the CTC for construction. Caltrans also collaborates and partners with public and private entities such as the federal, state, regional, tribal governments, and Amtrak to advance the transportation network. For more information visit: www.dot.ca.gov.

Regional Level

The MPOs, RTPAs, and local governments maintain public streets and roads and allocate resources to the SHS. These entities collaborate with federal and state agencies to meet transportation mandates and implement the objectives of policymakers on behalf of the public.

Metropolitan and Regional Planning Organizations

Under federal law (Title 23 United States Code Section 134), there are 18 MPOs in California with populations greater than 50,000 people. In addition, California has designated 26 RTPAs with populations less than 50,000 people (CA Government Code Section 29532 et. seq.). These regional agencies are responsible for planning, coordinating, and administering federal, state, and local funds that enhance their region’s multimodal transportation network. Each agency is responsible for developing an overall work program (an annual document), a regional transportation plan (a 20-year planning and programming document), and a regional transportation improvement program (a 5-year financial document) that is included in Caltrans’ State Transportation Improvement Program. For more information visit: https://dot.ca.gov/programs/transportation-planning/regional-planning/federal-state-planning-program.

Tribal Governments

There are 109 federally recognized tribes, and many non-recognized tribes, located within the State that have transportation needs. Tribal governments establish plans and policies that are used to prioritize projects through tribal transportation improvement plans, making them eligible for federal funding (Chart 24). Tribes often leverage funding by collaborating with the state, regional, or local planning agencies on projects of mutual interest through their planning processes, and long-range transportation planning documents.

Local Government Level

California has 482 incorporated cities and 58 counties; each local government has authority over its roads, streets, and land-uses within its jurisdictional boundary. Local governments and transit operators nominate transportation projects for funding to their metropolitan or regional transportation planning organizations. County transportation authorities are responsible for developing expenditure plans for self-imposed, voter-approved, local sales tax measures.
California’s transportation network receives funding from federal, state, local, and tribal governments, and private revenue sources (Chart 1). Federal, state, and local revenues are collected through: 1) user fees and taxes, 2) property access charges, and 3) subsidies. Regional and local governments provide half of California’s transportation funding, whereas, the federal and state governments each provide roughly a quarter of the remaining amount. Caltrans’ Division of Budgets reports that the State’s motor vehicle fees and taxes, alone, will generate approximately $17.41 billion in transportation revenues for Fiscal Year (FY) 2021-22 (Chart F, 2021-22 California Transportation Financing Package). The passage of the Road Repair and Accountability Act (2017), also known as California Senate Bill 1 (SB 1), is expected to provide California over $5 billion in additional transportation funding annually by increasing motor (gasoline and diesel) fuel tax rates and creating new fee mechanisms. SB 1 started adjusting for inflation in 2020.2

Transportation Funding Sources

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<td>▶ Sales taxes</td>
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<td>▶ Vehicle weight fees (debt service)</td>
<td>▶ General Funds provided by federal, state, and local governments</td>
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<td>▶ Tolls</td>
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<tr>
<td>▶ Transportation Improvement Fee</td>
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<tr>
<td>▶ Road Improvement Fee for zero-emission vehicles</td>
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<tr>
<td>▶ Other various fees</td>
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Source: The Santa Clara Valley Transportation Authority: Introduction to Transportation Funding

Federal Funds

Federal Fuel Excise Tax

The Internal Revenue Service collects this tax—18.4¢/gallon gasoline and 24.4¢/gallon diesel fuel—and deposits it into the Highway Trust Fund (HTF).

- Approximately 85 percent of the HTF account goes into the Highway Account. FHWA appropriates funding to each state for specific purposes (Chart 22).
- The remaining 15 percent of the HTF account goes into the Transit Account. The FTA allocates this funding to regional agencies and local transit providers in each state for specific transit purposes (Chart 23).
- California receives most of its federal tax contributions through the Federal Obligation Authority (OA).

For more information visit: www.fhwa.dot.gov/policy/olsp/fundingfederalaid.

2 This document includes some but not all budget and accounting information. For more information on budget or accounting see https://dot.ca.gov/programs/budgets and http://www.ebudget.ca.gov/budget/2021-22/#/FundIndex.
State Funds

State Fuel Excise Tax

Beginning July 1, 2020, state fuel excise taxes are subject to annual inflation rate adjustments. The inflation adjusted rates for FY 2021-22 are 51.1¢/gallon on gasoline and 38.9¢/gallon on diesel fuel. State Fuel Excise Tax revenues (Chart 2) are shared between the State Highway Account (SHA) and the Road Maintenance & Rehabilitation Account (RMRA), and local entities, according to a statutory formula (Chart 4), while also backfilling the truck weight fee revenue.

Under Article XIX of the California Constitution, revenues raised from taxes and fees must be spent on transportation improvement efforts. In addition, SB 1 mandates implementation of cost savings and accountability practices such as streamlining the environmental process, identifying specific performance measures, and improving transportation investment reporting accuracy.

The excise tax on gasoline is comprised of two taxes:

- For FY 2021-22, the inflation adjusted base gasoline excise tax is 32.4¢/gallon. This rate will be adjusted annually for inflation. Of the total 32.4¢/gallon, 19.4¢ is split as follows: cities and counties receive approximately 36 percent of this revenue, while the remaining 64 percent goes to the SHA. The remaining 13¢ is deposited directly into the RMRA (Chart 2).

- The incremental excise tax (formerly known as the price-based excise tax) for FY 2021-22 is 18.7¢/gallon. This rate will be adjusted annually for inflation. This revenue is first used to backfill weight fees. Any remaining funds are allocated among local roadways (44 percent), new construction projects (STIP, 44 percent), and highway maintenance and rehabilitation (SHOPP, 12 percent).

For FY 2021-22, the State's diesel excise tax is 38.9¢/gallon (Chart 2). This rate will be adjusted annually for inflation. Pursuant to SB 1, the diesel sales tax was increased by 4 percent on November 1, 2017.

The state also collects excise taxes on general aviation and aircraft jet fuel (Chart 17).

Vehicle Taxes and Fees

SB 1 created two new transportation funding mechanisms—the transportation improvement fee and the Road Improvement Fee:

- The Transportation Improvement Fee (TIF) charges vehicle owners an annual fee based on the current market value of a vehicle—for calendar year 2021, the TIF ranges from $27 to $192—at the same time vehicle registration fees are due. This fee is used to fund transportation related purposes and is adjusted annually for inflation on January 1, every year based on the California Consumer Price Index (Chart 3).

- The Road Improvement Fee, effective July 1, 2020, charges electric vehicle owners an annual flat $100 fee that will be adjusted for inflation. The adjusted rate for FY 2021-22 is $110. This fee only applies to electric vehicles with the model year 2020 and newer, at time of registration. Fees are deposited in the RMRA for various transportation related purposes (Chart 3).

State Sales Tax

The California Department of Tax and Fee Administration (formerly the California Board of Equalization) collects state sales taxes on gasoline, diesel, aviation gas and jet fuel. A bulk of the sales tax on gasoline was eliminated on July 1, 2010, but a collection of 2.25 percent remains. Revenues generated from the sales tax on gasoline are allocated for non-transportation related purposes.

A sales tax rate of 7.25 percent applies to jet fuel and is utilized for aviation and airport needs. The state sales tax on diesel fuel is 13 percent and allocated for public transportation and transit purposes. About 10.5 percent of these tax revenues apply to public transportation funding, which is specifically apportioned out for the following purposes (Chart 7):

- 4.75 percent base sales tax is given to the state and local transit agencies through the Public Transportation Account (PTA) for State Transit Assistance (STA). This account provides revenue for state and local transit purposes as outlined in the Transportation Development Act (TDA).

- 0.5 percent (SB 1 created) is dedicated to the State Rail Assistance Program. This program provides funding to intercity and commuter rail agencies for operation and capital purposes.
5.25 (1.75 percent incremental sales tax and 3.5 percent SB 1 sales tax increase) percent is dedicated to the STA program for local transit operation and capital purposes.

**Truck Weight Fees**

The state collects commercial vehicle fees based on weight, generating over $1 billion a year. The California Department of Motor Vehicles (DMV) calculates weight fees based on the gross weight of commercial vehicles. These fees are deposited into the SHA and then transferred to the Transportation Debt Service Fund to pay for transportation bond debt (Chart 6).

**Proposition 1B Bonds**

The Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 (Proposition 1B) authorized the state to sell $19.9 billion in general obligation bonds for transportation projects. This Act provides California funding for congestion relief, goods movement facilitation, air quality improvement, and safety and security enhancements to improve the transportation network (Chart 9).

**Motor Vehicle License and Other Fees**

The state collects vehicle license, registration, and driver license fees. These revenues are allocated to the California Highway Patrol (CHP) and DMV for traffic law enforcement and regulations (Chart 21). For more information on California’s transportation funding structure visit: [https://catc.ca.gov/reports-resources/annual-reports](https://catc.ca.gov/reports-resources/annual-reports).

**Local and Other Funds**

Various local funding sources provide additional revenues for numerous transportation purposes.

**Local Sales Tax Measures (Self-Help Counties)**

Counties can adopt a sales tax increase for transportation programs. The passage of a local sales tax measure requires 2/3 of local voter approval, generally lasting 20 to 30 years (Chart 11).

Twenty-five counties have implemented sales tax measures for their transportation needs

Four transit authorities have approved permanent local tax measures

**TDA of 1971**

This act is funded by the Local Transportation Fund (LTF) and the STA fund. Revenues for the LTF are generated from a 0.25 percent general statewide sales tax for local transportation purposes. STA funds are derived from the statewide sales tax on diesel fuel (Charts 7 and 8).

**Transit Fares**

Provided approximately $1.8 billion4 (2019) for local transit systems in California.

**Local General Funds and Other Local Funds**

Includes property taxes, developer fees, street assessments, bonds, fines, and forfeitures (Chart 10).

**California Senate Bill 1 — The Road Repair and Accountability Act of 2017**

As mentioned, in addition to the excise tax increases (Chart 2), the Legislature created two new fees that generate additional revenues for California’s transportation system (Chart 3). The first of which is the Transportation Improvement Fee that became effective January 1, 2018. For 2021, this additional registration fee ranges from $27 to $192 and is based on a vehicle’s market value (Chart 3). The second fee is the Zero-Emission Vehicle Road Improvement Fee, which requires zero-emission vehicle owners to pay an annual fee per vehicle beginning with the 2020 model year (Chart 3). This fee adjusts annually for inflation and for 2021 it is $110 per vehicle.

Aside from established transportation revenue mechanisms, current practices may need to be revised in the future because of emerging innovations such as alternative energy vehicles. As more people turn to electric vehicles, fuel tax revenues will decrease over time and impact the transportation network.

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California Road Charge Pilot Program

As California looks toward a future without gas-powered vehicles, we must think ahead and prepare an alternative funding mechanism to support our transportation network. A strategy such as a road use charge may be an option to address the expected reduction in fuel excise revenue as vehicles become more fuel efficient. As required by Senate Bill (SB) 1077 (DeSaulnier, 2014), the California State Transportation Agency (CalSTA) assessed the potential for mileage-based revenue collection, as an alternative to the motor fuel tax system, to preserve and maintain road and highway infrastructure. This nine-month pilot had more than 5,000 vehicles participate and recorded over 37 million miles driven, through six different reporting methods (manual to high technology options). In 2017, CalSTA submitted its findings and recommendations from this effort to the Legislature, the CTC, and the Road Charge Technical Advisory Committee. This effort proved that a road charge revenue mechanism can be functional.

Building on recommendations from the 2017 Final Report, Caltrans continues to engage in research on technology and user experience, impacts to disadvantaged communities, interoperability between states, impacts to rural communities, and much more. Caltrans has received multiple federal Surface Transportation System Funding Alternatives grants from the FHWA to continue the state’s exploration of a road charge as a potential replacement for the gas tax, and continues to work on regional projects with RUC West, a consortium of 17 states studying the potential of a road use charge. For additional information on past projects and ongoing pilot and research efforts, as well as educational materials and information on efforts in other states, visit: http://www.caroadcharge.com
Federal and State Transportation Programming

Federal Programming

Congress authorizes the federal government to spend its transportation revenue on programs that support public policy interests for a given amount of time—typically a five- to six-year period. An authorization sets the maximum amount of funding that can be appropriated to such programs each fiscal year (FY). Congress reviews appropriation bills to allocate funding for all federal agencies, departments, and programs annually, providing the legal authority for federal agencies to spend money during the upcoming FY on administered programs. The federal government can only allocate up to the maximum amount identified in the authorization for the upcoming year. FHWA and FTA are the main recipients of federal transportation funding; funds are allocated to each state based on various program requirements.

State Programming

Similar to federal programming, the Legislature dictates how State revenues are spent on the transportation network. The Legislature appropriates State funding for specific purposes each year.

State Transportation Improvement Program (STIP):

The STIP funds new construction projects that add capacity to the transportation network. STIP consists of two components, Caltrans’ Interregional Transportation Improvement Program (ITIP) and regional transportation planning agencies’ Regional Transportation Improvement Program (RTIP). STIP funding is a mix of state, federal, and local taxes and fees (Chart 5).

State Highway Operation and Protection Program (SHOPP)

This program provides funds for pavement rehabilitation, operation, and safety improvements on State highways and bridges.

Local Assistance Program

Caltrans administers more than a billion annually in federal and State funding to over 600 cities, counties, and regional agencies. The program provides entities with the opportunity to improve their transportation...
Public Transportation Account (PTA) according to Transportation Development Act (TDA)

The PTA primarily supports the STA, intercity rail, and transit capital improvements. The STA program disburses funding to transportation entities based on a formula that is dependent on an area’s population and transit operator revenues. These entities then redistribute funding to transit operators within their region for purposes such as operating assistance, capital acquisition and improvement, and transit services (Chart 8).

Proposition 1B: Transportation Bonds

As mentioned previously, Proposition 1B projects focus on improving state highways and local roads, transit networks, passenger rail, freight mobility, and air quality. In partnership with the CTC, Caltrans is responsible for administering most of the Proposition 1B funds. Roughly 99 percent of Proposition 1B funding has been expended. Proposition 1B funds are used for the following purposes: SHOOP, Trade Corridors Improvement Fund program, State Route 99, intercity passenger rail, local transit, and seismic retrofitting of local bridges and overpasses (Chart 9). For more information visit: [www.bondaccountability.dot.ca.gov/bondacc](http://www.bondaccountability.dot.ca.gov/bondacc).

Cap-and-Trade

The Program is doubling in stringency beginning in 2021 to achieve the State’s 2030 Greenhouse Gas (GHG) Reduction Target of at least 40 percent below 1990 levels. The California Air Resources Board (ARB) adopted “cap-and-trade” to meet this goal. This market mechanism policy places a “cap” on entities responsible for 85 percent of the State’s GHG emissions. As part of the cap-and-trade program, ARB conducts quarterly auctions and sells emission allowances that generate billions of dollars in State revenue over multiple years. Proceeds from these auctions are deposited into the Greenhouse Gas Reduction Fund.

SB 862: Cap-and-Trade Revenue Allocation

SB 862 (Pavley, 2014) appropriates revenue from the Greenhouse Gas Reduction Fund for three purposes. One of the purposes tied to transportation is the Sustainable Communities and Clean Transportation investment category. This appropriation dedicates 60 percent of cap-and-trade revenue as continuous appropriations for High Speed Rail (HSR) (Chart 15), Affordable Housing and Sustainable Communities, Transit and Intercity Rail Capital Program, and Low Carbon Transit Operations Program (Charts 14 and 15). The remaining 40 percent of funds is available for the Legislature to direct toward future objectives through annual budget act appropriation (Cap-and-Trade Revenue Allocation chart, p.14).

The creation of a carbon market also allows businesses that emit less than their allowance, the ability to sell them to others in a secondary market. Businesses that need extra allowances to make up for their shortfall to reduce GHGs can purchase them from entities that do not use their entire allotment. Businesses face steep fines if their allotment is exceeded. Business sectors that purchase allowances generally include heavy industrial, electricity and natural gas producers (stationary sources) and transportation services (mobile sources). Governor Jerry Brown extended the Cap-and-Trade Program to December 2030 through AB 398 (2017).

Active Transportation Program (ATP)

In response to the federal Surface Transportation Block Grant Program, the State’s ATP was created on September 26, 2013, with the passage of California SB 99 (Chapter 359, Statutes of 2013), and California AB 101 (Chapter 354, Statutes of 2013). Millions of federal and State dollars are allocated to the ATP each year (Chart 16). This program funds safe routes to school, pedestrian, bicycle, and trail projects. Furthermore, at least 25 percent of the program’s funding must be provided for disadvantaged communities (Chart 16). The CTC is responsible for adopting guidelines and programming projects, while Caltrans is responsible for administering the program. For more information visit: https://catc.ca.gov/programs/active-transportation-program.
TRANSPORTATION FUNDING CHARTS
A SIMPLIFIED OVERVIEW OF FY 2021-22 TRANSPORTATION FUNDING: CHART 1*

** Revenue Sources **

- **Vehicle Registration and License Fees**
  - Vehicle License Fees
  - Vehicle Registration Fees
  - SB 1-TIF between $27-$192 based on vehicle value
  - SB 1-Zero Emission Vehicles $110 in 2021

- **State Base Excise Tax**
  - Base Gasoline Tax 32.4¢ per gallon
  - Aviation Gas 18¢ per gallon
  - Jet Fuel 2¢ per gallon

- **State Incremental Excise Tax**
  - 18.7¢ per gallon (Gasoline)

- **Federal Fuel Tax**
  - Gasoline 18.4¢ per gallon
  - Diesel 24.4¢ per gallon

- **0.25% General Sales Tax (TDA)**

- **State Diesel Sales & Excise Tax**
  - Base Sales Tax 4.75%
  - Incremental Sales Tax 1.75%
  - SB 1 Sales Tax Increase 4%
  - Diesel Excise Tax 17.3¢ per gallon
  - SB 1 Excise Tax 21.6¢ per gallon

- **State Truck Weight Fees**

- **Transportation Bonds**

- **Tolls**

** Revenue Expenditures **

- **Department of Motor Vehicles**
- **California Highway Patrol**
- **University Transportation Research**
- **Freeway Service Patrol**
- **Workforce Development**

- **City and County Road Funds**

- **State Highways**

- **Active Transportation Program**

- **Transportation Debt Service Fund**

- **Bridge and Seismic Retrofitting**

** Note:** SB 1 established new revenue mechanisms and rate increases (see narrative on pages 10 and 11 and Chart 3). This portion of the diagram only signifies newly created fees based on the passage of SB 1 (2017). Revenues from these fees are allocated to state entities and programs.

* This document includes some but not all budget and accounting information. For more information on budget or accounting see https://dot.ca.gov/programs/budgets and http://www.ebudget.ca.gov/budget/2021-22/#/FundIndex.

** State base excise tax also pays for the Aeronautics Account.**
FUEL EXCISE TAX: CHART 2
(Revenue & Taxation Code, §7360 & 7361.1)

### FY 2021-22 Fuel Tax Per Gallon

#### Gasoline Tax
- **Federal Excise Tax:** $0.184
- **State Base Excise Tax:** $0.324
- **State Incremental Tax:** $0.187

#### Diesel Tax
- **Federal Excise Tax:** $0.244
- **State Excise Tax:** $0.389

### State Fuel Tax Allocation

**Base Excise Tax 32.4¢**
- **State Highway Account:** 64%
- **Cities & Counties:** 36%

**Incremental Excise Tax 18.7¢ (gasoline)**
- **SHOPP:** 12%
- **STIP:** 44%

**SB 1 Excise Tax 13¢ (gasoline)**
- **SHOPP/Maintenance:** 50%
- **Cities & Counties:** 50%

**SB 1 Excise Tax (diesel)**
- **RMRA:** 50%
- **TCEA:** 50%

* Tax rates identified reflect established SB 1 (2017) increases and inflationary adjustments. The gasoline and diesel fuel excise taxes are adjusted for inflation starting July 1, 2020. SB 1 also increased the sales tax rate for diesel fuel, see Chart 6.

** The 64/36 split only applies to California’s excise tax on motor fuels: 1) 19.4¢ of the 32.4¢ State Excise Tax on gasoline and 2) 17.1¢ of the 38.9¢ excise tax on diesel.

*** The Fuel Tax Swap was first enacted in 2010 (Assembly Bill (AB) x8-6 and Senate Bill (SB) 70). The Fuel Tax Swap eliminated the sales tax on gasoline and replaced it with the price-base excise tax. Due to conflicts created by the passage of Propositions 22 and 26 by voters, the Legislature reenacted the Fuel Tax Swap through AB 105 (2011). The Fuel Tax Swap eliminated the sales tax on gasoline and replaced it with the price-based excise tax. The California Board of Equalization (BOE) was required to adjust this rate annually. The passage of AB 105 (2011) also authorized the redirection of weight fees from the SHA to the General Fund to pay off obligation bond debt service for specified voter-approved transportation bonds. SB 1 replaced the price-based excise tax with a incremental excise tax of 17.3 cents per gallon effective July 1, 2019, and implemented an annual inflation adjustment beginning July 1, 2020. After transfers to backfill diverted weight fees, remaining resources are allocated to SHOPP, STIP and Cities & Counties based on percentages in statute.

**** Specific to the RMRA, after funding for specific transportation programs, revenue will be allocated equally between state and local transportation purposes. See Chart 3 or Chart 4 for more information.
OVERVIEW OF SENATE BILL 1 (2017): CHART 3*

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel Sales &amp; Use Tax Revenues</td>
<td>$3.53 billion over 10 years</td>
<td>PTA: to fund transit and intercity and commuter rail operating programs</td>
</tr>
<tr>
<td>Source: a 4 percent sales tax rate increase</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Diesel Excise Tax Revenues</td>
<td>$7.27 billion over 10 years</td>
<td>RMRA: to fund prioritized road maintenance and rehabilitation projects</td>
</tr>
<tr>
<td>Source: a 20 cent increase &amp; adjusting it through the California Consumer Price Index (CPI), starting in 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Excise Gas Tax Revenues</td>
<td>$24.82 billion over 10 years</td>
<td>SHA: to fund highway projects</td>
</tr>
<tr>
<td>Source: a 12¢ base increase that occurred on 11/1/17; 17.3¢ incremental excise by 7/1/19; and adjusting the rates through the California CPI, starting 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TIF Revenues</td>
<td>$16.35 billion over 10 years</td>
<td>RMRA: to fund prioritized road maintenance and rehabilitation projects</td>
</tr>
<tr>
<td>Source: a registration fee increase implemented by SB 1 that ranges from $27 to $192 for FY 2021-22 that depends on market value of vehicle and includes an annual inflation adjustment beginning in 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>HUTA: to fund regional transportation agencies for local streets and roads projects</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Road Improvement Fee Revenues</td>
<td>$191 million over 10 years</td>
<td>SHA: to fund projects that reduce congestion in highly traveled corridors</td>
</tr>
<tr>
<td>Source: an annual $100 registration fee will be applied to zero-emission vehicles (ZEV) model year 2020 or newer, starting 7/1/2020. Fees will be adjusted annually based on the California CPI starting January 2021</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RMRA: to fund basic road maintenance, rehabilitation, critical safety projects and other transportation initiatives</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accelerated Loan Repayment from the General Fund to Transportation</td>
<td>$706 million by 2020</td>
<td>PTA: to fund climate change planning, Transit and Intercity Rail Capital program</td>
</tr>
<tr>
<td>Source: loan repayment from the General Fund to transportation that occurred in equal installments over three fiscal years that must be fully repaid by June 30, 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SHA: to fund highway and rehabilitation maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>HUTA: to fund regional transportation agencies for local streets and roads projects</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Projected amounts were prior to impacts of COVID-19 pandemic.
STATE AND FEDERAL HIGHWAY FUNDING: CHART 4

### Revenues

- **State Truck Weight Fees***
  (Vehicle Code §9400.(c)(1))

- **Other Revenues**
  (Interest, rents, sale of property, etc.)

- **Federal Highway Trust Fund**
  » Highway Account Tax Rates:
    - Gasoline/Gasohol — 18.4¢/gal
    - Diesel Fuel — 24.4¢/gal
  » Tire/Truck/Trailer Sales Taxes — varies depending on gross vehicle weight

- **State Base Excise Tax and Incremental Excise Tax**
  **
  (Streets & Highway (S & H) Code §2103) (S & H Code §2103.1) (S & H Code § 2108)

- **State Road Improvement Fee**
  (Vehicle Code § 9250.6)
  Effective 07/01/2020

- **State Transportation Improvement Fee**
  (Revenue and Taxation Code (RTC) §§11050-11053)
  After “Off the Top” transfers are made

### Expenditures

- **Transportation Debt Service Fund**
  (Vehicle Code §9400.(e))

- **Maintenance & Operations Capital Outlay Support Other**

- **Local Assistance**
  (State & Federal Programs)

- **State Road Improvement Fee**

- **State Transportation Improvement Fee**

- **Road Maintenance & Rehabilitation Programs**
  Set aside for priority programs
  Remaining 50 percent to SHOPP
  Remaining 50 percent to Local Streets and Roads

---

* Assembly Bill 105 (Fuel Tax Swap) directs revenues from the Truck Weight Fees to pay transportation bond debt service and loans to the General Fund.

** The Fuel Tax Swap was originally enacted in 2010 as ABX8 6/SB 70 and re-enacted in 2011 through AB 105 in response to Propositions 22 and 26 (2010). The Road Maintenance and Rehabilitation Act of 2017 (SB 1) replaced the price-based excise tax with an incremental excise tax of 17.3¢ per gallon rate on July 1, 2019 that adjusts for inflation starting in 2020.

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STIP FUNDING DISTRIBUTION: CHART 5

State/Region, North & South Splits*, and County Shares

**STIP Funds (State & Federal)**
SB 45 (1997) • S&H § 164 • SB 1**

- Regional Transportation Improvement Program (RTIP)
  - 75%
- Interregional Transportation Improvement Program (ITIP)
  - 25%

**ITIP***
(Interregional Transportation Improvement Program)
S&H § 164

- Subject to North/South Split
  - 40% max.
  - 60% min.
- Intercity Passenger Rail
  - 15% min.
  - 85% max.
- Interregional Road System (IRRS) Outside Urban Areas

**RTIP**
(Regional Transportation Improvement Program)
S&H § 188

- Subject to North/South Split
  - 40% North Counties
  - 60% South Counties
- (Subject to County Share) S&H § 188.8
  - 25% State Highway Mileage
  - 75% County Population

* The “split” is in reference to SB 45 (1997). It is geographically defined as: 60 percent of funds are allocated to 13 southern counties, while the remainder is allocated to the remaining 45 northern counties. For more information, visit https://lao.ca.gov/2000/051100_cal_travels/051100_cal_travels_decisions.html

** SB 1 provides stable funding to the State Transportation Improvement Program over the next 10 years. For more information, visit https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201720180SB1

*** For more information on the ITIP, visit https://dot.ca.gov/programs/financial-programming/office-of-capital-improvement-programming-ocip
Incremental Excise Tax* (Fiscal Year 2020-21)

Revenue is first allocated to backfill diverted Truck Weight Fees and for miscellaneous transfers to the General Fund

HUTA

SHA


Local Streets and Roads

[S & H Code §2103 (a)(3)(C)]

SHOPP

44%

12%

44%

44%

STIP

The passage of SB 1 eliminates the fuel tax swap revenue neutrality adjustment made by the BOE. This rate is fixed at 17.3¢/gal. effective 7/1/19 and adjusts for inflation every year after by the California Department of Tax and Fee Administration.

The allocation structure of AB 105 (2011) will remain in place. Truck weight fee revenues from the SHA can still be used to pay down transportation debt services and loans in the Transportation Debt Service Fund.
**STATE SALES AND USE TAX RATE: CHART 7**

### California Statewide Base Sales and Use Tax (7.25%)*

- **State General Fund**
  - (R&T §6051, §6051.3, §6201, §6201.3)
- **Local Public Safety Fund**
  - (§35, Article XIII, State Constitution)
- **Local Revenue Fund**
  - (R&T §6051.15, §6051.2, §6201.15, §6201.2)

### Existing Rate

- **State Base Sales Tax on Diesel Fuel (4.75%)**
  - R&T §7102(a)(3)

### SB 1 Rate Increase Allocation**

- **SB 1 State Sales Tax Increase (0.5% of 4%)**
  - R&T §6201.8
- **SB 1 State Sales Tax Increase (3.5% of 4%)**

### Statewide Diesel Fuel Sales Tax Rate Allocation

- **State Sales Tax on Diesel Fuel (1.75%)**
  - R&T §6051.8 (a)

---

* In addition to State and local taxes the counties, cities and towns in California may impose one or more district taxes which range from 0.1% to 1%.

** SB 1 increased the sales tax on diesel fuel by 4% on 11/1/17. PTA receives 0.5% and STA receives 3.5% of this SB 1 rate increase. Total Diesel Sales Tax rates is 13% as of 11/1/2017.
PTA REVENUES: CHART 8

**State Sales Tax on Diesel Fuel**
*(Includes 4.75%)*
 Proposition 22, Articles XIII and XIX
 PUC §99312, SB 79, (Chap. 173, 2007)

- 25%
- 25%
- 50%

**State Sales Tax on Diesel Fuel**
*(includes 1.75% based on Fuel Tax Swap)* PUC §99312.1

- 50%
- 50%

**State Sales Tax on Diesel Fuel**
*(SB 1 – 3.5% additional revenue)*

- 50%
- 50%

**Caltrans**
*(State Transit Programs) PUC §99315*
- Intercity Passenger Rail & Feeder Bus Operations
- Caltrans (planning/support)
- CTC
- Intelligence Transportation Systems (ITS) (research)
- PUC (passenger rail support)

**RTPAs**
*State Transit Assistance (STA) PUC §99313*
- County/City Mass Transit (based on population)
- Vehicles/Equipment/Terminals/Rail

**RTPAs**
*State Transit Assistance (STA) PUC §99314*
- Allocated to transit operators (based on share of fare revenue)

**Commuter & Intercity Rail Operators**
Funding housed in PTA for allocation by CalSTA for the State Rail Assistance Program

**State Sales Tax on Diesel Fuel**
*(increase 0.5%)*
(SB 1, Article XIX) RTC §6201.8

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**PROPOSITION 1B: CHART 9**


*(Authorizes $19.9 Billion in General Obligation Bonds)*

<table>
<thead>
<tr>
<th>Account/Program</th>
<th>Available (Billions)</th>
<th>Committed (Billions)</th>
<th>Allocation Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Corridor Mobility Improvement Account (CMIA)</strong></td>
<td>$4.50</td>
<td>$4.50</td>
<td>■ Performance improvements on highly congested travel corridors</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>■ Projects are nominated by Caltrans &amp; MPOs/RTPAs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>■ CTC develops guidelines and approves projects</td>
</tr>
<tr>
<td><strong>Public Transp. Modernization, Improvement &amp; Service Enhancement and Intercity Rail Improvement</strong></td>
<td>$4.00</td>
<td>$4.00</td>
<td>■ Public Transportation Projects</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>■ Intercity Rail Improvements ($400M)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>■ Funds allocated by formula to local agencies</td>
</tr>
<tr>
<td><strong>California Ports Infrastructure, Security, and Air Quality Improvement</strong></td>
<td>$3.10</td>
<td>$3.10</td>
<td>■ Multimodal improvements along federal trade corridors ($2B)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>■ Freight emission reductions along trade corridors ($1B ARB)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>■ Grants for port, harbor, ferry terminals security ($100M)</td>
</tr>
<tr>
<td><strong>STIP Funding Augmentation</strong></td>
<td>$2.00</td>
<td>$2.00</td>
<td>■ Deposited in Transportation Facilities Account</td>
</tr>
<tr>
<td><strong>Local Streets and Road Improvement, Congestion Relief, and Traffic Safety</strong></td>
<td>$2.00</td>
<td>$2.00</td>
<td>■ Allocated by Legislature</td>
</tr>
<tr>
<td><strong>State Route 99 Improvements</strong></td>
<td>$1.00</td>
<td>$0.99</td>
<td>■ Corridor’s safety, operational enhancements, rehabilitation or capacity improvements</td>
</tr>
<tr>
<td><strong>State-Local Partnership Program</strong></td>
<td>$1.00</td>
<td>$1.00</td>
<td>■ State matching funds for local projects (5-year program)</td>
</tr>
<tr>
<td><strong>Transit System Safety, Security, and Disaster Response</strong></td>
<td>$1.00</td>
<td>$0.93</td>
<td>■ Allocated by Legislature</td>
</tr>
<tr>
<td><strong>Highway Safety, Rehabilitation, and Preservation</strong></td>
<td>$0.75</td>
<td>$0.75</td>
<td>■ Augments SHOFP funding</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>■ Includes $250M for traffic light synchronization projects</td>
</tr>
<tr>
<td><strong>Highway-Railroad Crossing Safety</strong></td>
<td>$0.25</td>
<td>$0.25</td>
<td>■ High-priority grade separation and railroad crossings</td>
</tr>
<tr>
<td><strong>School Bus Retrofit &amp; Replacement</strong></td>
<td>$0.20</td>
<td>$0.20</td>
<td>■ Reduction of air pollution &amp; child exposure to diesel exhaust</td>
</tr>
<tr>
<td><strong>Local Bridge Seismic Retrofit</strong></td>
<td>$0.13</td>
<td>$0.13</td>
<td>■ Provides the 11.5% required match for the federal Highway Bridge Replacement and Repair funds</td>
</tr>
</tbody>
</table>

For more information visit [www.bondaccountability.dot.ca.gov/bondacc](http://www.bondaccountability.dot.ca.gov/bondacc)
LOCAL STREET AND ROAD FUNDING: CHART 10

Revenues

- State Fuel Excise Tax
  - Local aid
  - Additional increase by SB 1
- Federal Aid
- State Aid
- Incremental Excise Tax
  - SB 1 eliminates BOE rate adjustments*
  - Rate adjusted for inflation to 18.7¢ per gallon effective 7/1/21
- Local General Funds
- Other Local Funds
- County Sales Tax Measures
- Local Transportation Funds (TDA)

Expenditures

- Maintenance
- New Construction
  - Reconstruction
- Engineering & Administration
- Right of Way
  - Other
- Mass Transit

Revenues and expenditures reported in the State Controller, Annual Reports of Financial Transactions at https://bythenumbers.sco.ca.gov:
- Streets and Roads
- Transit Operators
- Transportation Planning Agencies
* See Road Repair and Accountability Act of 2017 (SB 1)

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COUNTY TRANSPORTATION SALES TAX MEASURES: CHART 11

Permanent 0.5% Sales Tax Transit Districts

<table>
<thead>
<tr>
<th>County</th>
<th>Duration</th>
<th>Estimated 2021 Revenues (in millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>BART (S.F., Alameda, and Contra Costa)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>San Mateo</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Santa Clara</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Santa Cruz</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alameda</td>
<td>2015-2045</td>
<td>$335</td>
</tr>
<tr>
<td>Contra Costa</td>
<td>1989-2034</td>
<td>$90</td>
</tr>
<tr>
<td>Fresno</td>
<td>1987-2027</td>
<td>$80</td>
</tr>
<tr>
<td>Imperial</td>
<td>1990-2050</td>
<td>$13</td>
</tr>
<tr>
<td>Los Angeles (1%)</td>
<td>Permanent</td>
<td>$1,706</td>
</tr>
<tr>
<td>Los Angeles (Measure R, 0.5%)</td>
<td>2009-2039</td>
<td>$853</td>
</tr>
<tr>
<td>Los Angeles (Measure M, 0.5%)</td>
<td>2017–Indefinite</td>
<td>$853</td>
</tr>
<tr>
<td>Madera</td>
<td>1990-2027</td>
<td>$9</td>
</tr>
<tr>
<td>Marin*</td>
<td>2005-2025</td>
<td>$27</td>
</tr>
<tr>
<td>Merced</td>
<td>2017-2047</td>
<td>$15</td>
</tr>
<tr>
<td>Monterey (.375%)</td>
<td>2017-2047</td>
<td>$25</td>
</tr>
<tr>
<td>Napa</td>
<td>2018-2043</td>
<td>$19</td>
</tr>
<tr>
<td>Orange</td>
<td>1991-2041</td>
<td>$342</td>
</tr>
<tr>
<td>Riverside</td>
<td>1989-2039</td>
<td>$202</td>
</tr>
<tr>
<td>Sacramento</td>
<td>1989-2039</td>
<td>$131</td>
</tr>
<tr>
<td>San Benito**</td>
<td>2019-2049</td>
<td>$7</td>
</tr>
<tr>
<td>San Bernardino</td>
<td>1990-2040</td>
<td>$208</td>
</tr>
<tr>
<td>San Diego</td>
<td>1988-2048</td>
<td>$299</td>
</tr>
<tr>
<td>San Francisco</td>
<td>1990-2034</td>
<td>$106</td>
</tr>
<tr>
<td>San Joaquin</td>
<td>1991-2041</td>
<td>$70</td>
</tr>
<tr>
<td>San Mateo (Measure A, SamTrans)</td>
<td>1989-2033</td>
<td>$91</td>
</tr>
<tr>
<td>San Mateo (Measure W, .5%, San Mateo County Transit District)***</td>
<td>2019-2049</td>
<td>$91</td>
</tr>
<tr>
<td>Santa Barbara</td>
<td>1990-2040</td>
<td>$35</td>
</tr>
<tr>
<td>Santa Clara</td>
<td>1996-2036</td>
<td>$232</td>
</tr>
<tr>
<td>Santa Clara (VTA 0.125%)</td>
<td>2013-2043 (Est.)</td>
<td>$58</td>
</tr>
<tr>
<td>Santa Clara (VTA-Measure B, 0.5%)</td>
<td>2017-2047</td>
<td>$232</td>
</tr>
<tr>
<td>Santa Cruz</td>
<td>2017-2047</td>
<td>$20</td>
</tr>
<tr>
<td>Sonoma (0.25%)</td>
<td>2005-2025</td>
<td>$25</td>
</tr>
<tr>
<td>Sonoma-Marin (SMART 0.25%)</td>
<td>2009-2029</td>
<td>$38</td>
</tr>
<tr>
<td>Stanislaus</td>
<td>2017-2042</td>
<td>$48</td>
</tr>
<tr>
<td>Tulare</td>
<td>2007-2037</td>
<td>$39</td>
</tr>
</tbody>
</table>

Total Estimated 2021 Revenue $6,299

"Self-Help" (Temporary 0.5% Taxes)

Article XIIIB of the State Constitution provides the authority and requirements for the imposition of local sales tax measures subject to voter approval.

* Renewal of retail transaction of use (sales) tax. Original one-half cent tax passed in 2004 will expire in 2025. In November 2018, voters renewed this tax for another 30 years.

** Transportation sales tax approved by voters in November 2018. The measure authorizes the county to increase sales tax by 1% with revenue dedicated to road transportation, increasing the total sales tax to 7.25%.

*** Voters passed a one-half cent sales tax increase in November 2018 to reduce traffic congestion and improve public transportation.
Revenues

- PTA Funds & FRA Grants
- Federal Transit Grants
  - (Rural Areas) FTA Sec. 5311
  - (Urbanized Areas) FTA 5307
  - (Enhanced Mobility of Seniors & People with Disabilities) FTA 5310
- STA
  - From TDA
- County LTFs from TDA
  - (0.25% General Sales Tax)
- County Sales Tax Measures
- Other Local Funds
  - Fares/Property Tax Private/Joint Development
- Road Repair and Accountability Act of 2017 (SB 1)*
  - Revenue from Diesel Sales Tax Increase
- Cap-and-Trade Auction Proceeds
  - Sustainable Communities and Clean Transportation Investment Category

Expenditures

- Intercity Rail Program
  - Intercity Passenger Rail & Feeder Bus Operations
- Rural Bus Service
- Transit Operations
- Transit Planning
- Low Carbon Transit
- High Speed Rail

* See Rebuilding California website at http://rebuildingca.ca.gov
TRANSIT AND RAIL CAPITAL FUNDING: CHART 13

**Revenues**
- STIP Shares
  - State Highway Account
  - PTA
  - ITIP to Intercity Rail
  - RTIP to Urban & Commuter Rail
- GHG Reduction Fund
  - Sustainable Communities and Clean Transportation Investment Category
- Prop 1A Funding
  - $950 million for direct connectivity to the high-speed rail system
- SHOPP
  - State Highway Account
  - Road Maintenance and Rehabilitation
- Traffic Congestion Relief Fund

**Expenditures**
- Intercity Rail
  - Pacific Surfliner (SD-LA-Santa Barbara-SLO) • San Joaquin (Bakersfield-Oakland-Sacramento) • Capitol Corridor (Auburn-Sacramento-Oakland-San Jose)
- Commuter Rail
  - Caltrain (SF-San Jose-Gilroy) • ACE (Stockton-San Jose) • Metrolink (LA-San Bernardino-Lancaster Riverside-Oxnard-Oceanside) • Coaster (Oceanside-SD)
- Urban Rail
  - BART • Muni Metro/Cable Car • LA Metro Rail Red/Blue/Green/Gold Lines • Sacramento RT Light Rail • Santa Clara VTA Light Rail • San Diego Trolley
- Other Transit
  - Buses • Ferries • Intermodal Terminals • Maintenance Facilities
- HSR

**Revenues**
- SB 1
  - Diesel Sales Tax and Transportation Improvement Fees Revenues
- Prop 1B Funding
  - Public Transportation Modernization, Improvement & Service Enhancement
- FRA Funding
- FTA*

*In addition, Section 104(d)(2) of Federal Highway Act (Title 23 US Code) provides funding for railway/highway crossing hazard elimination in existing and potential high-speed rail corridors.*

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CAP-AND-TRADE: SUSTAINABLE COMMUNITIES FUNDING PROGRAMS: CHART 14

**Strategic Growth Council**

**Affordable Housing and Sustainable Communities Program:** funds "sustainable community" initiatives such as transit oriented developments. This program will receive 20% of future proceeds—half of this amount must be spent on affordable housing projects.

**ARB**

**Low Carbon Transportation:** incentive program that funds clean vehicles and equipment projects, research on alternative fuels, and workforce training. This program receives an annual appropriation.

**Caltrans**

**Low Carbon Transit Operations Program:** funds bus and rail service projects that target disadvantaged communities, reduce greenhouse gases, and improve mobility. This program will receive 5% of future proceeds.

**HSR Authority**

**High-Speed Rail:** covers the Phase 1 blended system linking San Francisco to Los Angeles/Anaheim. This program receives 25% of auction proceeds, commenced in 2015-16.

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* The enactment of AB 32, the California Global Warming Solutions Act of 2006, requires the California Air Resources Board to establish a regulatory market-based program. Since 2013, this program sets a “cap” or limit on the amount of greenhouse gas emissions that electric and large industrial plants can produce. Effective January 1, 2015, fuel distributors and suppliers were subjected to the "cap." The “cap” limitation is approximately reduced by 3% per year to reach the state’s 2020 greenhouse gas reduction target. The California Legislature and Governor appropriate the collected auction proceeds, known as the Greenhouse Gas Reduction Fund (GGRF), to State agencies for designated purposes. These appropriations are classified by three categories: 1) Transportation and Sustainable Communities Funding, 2) Clean Energy and Energy Efficiency Funding, and 3) Natural Resources and Waste Diversion. This chart only illustrates the Transportation and Sustainable Communities Funding. In addition, the remaining 40% is available for appropriation by state Legislature. Cap-and-Trade program was extended to 2030 on July 25, 2017 (AB 398, Chapter 135).

Please visit the California Air Resources Board’s website for more information at http://www.arb.ca.gov/cc/capandtrade/auctionproceeds/ggrfprogrampage.htm#Transportation

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CAP-AND-TRADE AND HIGH-SPEED RAIL FUNDING: CHART 15

GHG Reduction Fund
Transportation and Sustainable Communities Funding

State Controller Allocation
Low Carbon Transit Operations Program
HSR Authority Allocation
FRA Funding
CalSTA Award Announcement

Caltrans
HSR
Urban Rail
Commuter Rail
Other Transit
Intercity Rail
ACTIVE TRANSPORTATION PROGRAM: CHART 16

Revenue Sources*

State Resources
» SHA
» RMRA (SB 1)**

Federal Resources
» Federal Highway Account of the Highway Trust Fund
» Surface Transportation Block Grant
» Highway Safety Improvement Program
» Transportation Recreational Trails (non-motorized percentage appropriated to ATP and remaining to Department of Parks and Recreation)
» Other Federal Aid

ATP***
SB 99, Chapter 359 (2013) and AB 101, Chapter 354 (2013)

Funds non-infrastructure and infrastructure projects that encourage people to use active transportation modes.

Small Urban and Rural Regions
CTC awards active transportation projects to small urban (population of 5,001 to 200,000) and rural regions (population less than 5,000). At least 25 percent of funding must be provided for disadvantaged communities.

Statewide Competitive Program
CTC awards active transportation projects. At least 25 percent of funding must be provided for disadvantaged communities.

Urban Regions
Metropolitan planning organizations (200,000 or more people) receive funding based on population. The funds are distributed based on a regional competitive process. At least 25 percent of funding must be provided for disadvantaged communities. There are additional statutory requirements that apply to the Southern California Association of Governments.


STATE GENERAL AVIATION FUNDING: CHART 17

18¢/gal Aviation Gas Tax  
[R&T §7360]  

2¢/gal GA Jet Fuel Tax  
[R&T §7392]  

Federal Aid  
(Federal Aviation Administration (FAA) Planning Grants to Airports)  

Aeronautics Account  
[PUC §21680 & R&T §8352.3]  

Local Airport Loan Account  
(Loan Repayments & Interest)  
PUC §21602(e)  

Local Airport Loans  

State Operations  
Division of Aeronautics:  
» Aviation Planning  
» Aviation Engineering  
» Environmental  
» Airport/Heliport Safety/Permits  
» Airport Noise Regulation  

PTA  
($30,000/Year)  
Aeronautics Planning  
(PUC §21682.5)  

Local Assistance  
(Cities, Counties, Airport & Community Services Dist.)  
» Annual Grants ($10,000 per Airport)  
» Airport Improvement Program (AIP) Matching Grants  
» Acquisition & Development (A&D) Grants
NON-MOTORIZED TRANSPORTATION FUNDING: CHART 18

**Funding Sources**
- Federal Surface Transportation Block Grant Program
  - RMRA (SB 1)
  - SHA (SB 99 & AB 101)
- Federal Aid*
- RTIP Funds*
- County LTF from TDA (2%)*
  - PUC §99233.3

**Fund Administrators**
- ATP (Caltrans)
  - S&H §890-893
  - SB 99 (Chapter 359, Statutes 2013)
  - AB 101 (Chapter 354, Statutes 2013)
- MPOs/Caltrans
- Congestion Management Agencies
  - Congested Management Process (CMP/RTIP/STIP)
- RTPAs
  - PUC §99400

**Fund Recipients**
- Cities, Counties, and Native American Tribes
- 7 Statutorily Created RTPAs

*Bicycle/pedestrian projects are eligible for funding from federal programs: Surface Transportation Block Grant Program/Transportation Enhancement Activities, Better Utilizing Investments to Leverage Development Transportation Discretionary Grants, Associated Transit Improvement, Congestion Mitigation and Air Quality Improvement Program, Highway Safety Improvement Program, National Highway Performance Program/National Highway System, Surface Transportation Program, Recreational Trails Program, Safe Routes to School, Federal Lands Highway & Bridge programs, etc.

The State’s Environmental Enhancement Mitigation program and county sales tax measures also provide funding for non-motorized transportation projects.
STATE TOLL BRIDGE & SEISMIC RETROFIT FUNDING: CHART 19

$6 Toll Charge (one-way) breakdown for seven State-owned Bay Area Bridges*
(Excluding Congestion Pricing or Multi-axle Charges)

$1 Base Toll
» Funds operation, toll facility maintenance, administration costs
» Remaining funds are used on Regional Measure 1 debt service

$1 Regional Measure 2
» Funds projects listed in the “Regional Traffic Relief Plan”
» Toll Bridge Seismic Retrofit Program

$1 Regional Measure 3
» Funds projects listed in the Regional Measure 3 Expenditure Plan
» Tolls will rise by $1 in January 2022 and increase by another $1 in January 2025

Seismic Retrofit $3 Toll Surcharge
» Identify and retrofit bridges to the latest safety standards

Bay Area Toll Authority (BATA/Metropolitan Transportation Commission (MTC))
» Responsible for planning, financing, coordinating agency, and administering toll revenue and joint oversight of construction

Caltrans**
» Owns and operates state-owned bridges
» Oversees Toll Bridge Seismic Retrofit Program

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* San Francisco-Oakland weekday off-peak hours toll is $5, peak hours is $7, and weekends is $6.
** Caltrans collects tolls and is responsible for the maintenance and capital improvements on all state-owned toll bridges (reimbursed by BATA). Assembly Bill 144 (Chapter 71, 2005) provided additional funding of $3.6 billion from BATA for the Toll Bridge Seismic Retrofit Program.
*** SB1 provides additional funding for bridges and culverts repair and maintenance under Road Maintenance and Rehabilitation Account.
TRANSPORTATION PLANNING FUNDS: CHART 20

- SHA (Highway & Guideway Planning) (S&H §194)
- Aeronautics Account (General Aviation Planning) (PUC §21682.5)
- PTA Planning Funds (PUC §99315)
- RMRA Local Planning Grants (SB1)
- Federal Highway Trust Fund (State Planning & Research (SP&R)/PL/FTA)
- SHA Rural Planning Assistance (PPM (Gov §14527(h)))
- TDA Planning Funds (PUC §99233.2)
- Local Transportation Funds (up to 3%)
- Caltrans (Reimbursements)
- SP&R (75%)*
- FHWA Planning Funds FTA Sec. 5303 (MPOs)
- Regional Transportation Planning (RTPAs/MPOs)
- RPA (RTPAs)
- Statutorily Created RTPAs
- State Transportation Planning
  - Transportation Planning (DOTP)
  - Rail and Mass Transit (DRMT)
  - Caltrans Districts
- Local Planning
- Statutorily Created RTPAs

* The remaining 25% of the SP&R funds are used for research.

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**MOTOR VEHICLE FEES: CHART 21**

**Vehicle Registration and Driver License Fees**
- Vehicle Registration
- Driver License
- Off-Highway Vehicle
- CHP Highway Patrol Fee
- Transportation Improvement Fee (SB 1) — effective 1/1/2018
- Road Improvement Fee (SB 1) — effective 7/1/2020
  (Vehicle Code Sec. 9250.8 & 9250.13)

**Motor Vehicle Account**
(Vehicle Code Sec. 42270)

**Balance (if any)**
(Vehicle Code Sec. 42273/5)

**ARB and Other Agencies**
(Vehicle Code Sec. 42271)

**CHP**
(Vehicle Code Sec. 42271 (c))

**DMV**
(Vehicle Code Sec. 42271 (b))

**RMRA**
(R&T Code Sec. 11050)

**SHA**
(R&T Code Sec. 11051)

**PTA**
(R&T Code Sec. 11050)

**Road Maintenance Rehabilitation and Projects**

**Solutions for Congested Corridors**

**Transit and Intercity Rail Capital Program**
State of Good Repair Program/State Transit Assistance

**Local General Funds**
R&T Code Sec. 11005 and Government Code Sec. 30061(e) & 29553

**Vehicle License Fees**
(0.65% in-lieu property tax)*
(R&T Code, Sec. 10752)

**Motor Vehicle License Fee Account**
(R&T Code Sec. 11001)

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* In 1998, the Legislature began a series of reductions as stated in Chapter 322, Statutes of 1998 (Cardoza, AB 2797)— 2% vehicle license fee decreased to 0.65% — that became effective in January of 2005.

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**FEDERAL-AID HIGHWAY PROGRAMS: CHART 22**

IIJA Federal FY 2022-2026

<table>
<thead>
<tr>
<th>Program</th>
<th>Description/Provisions</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Highway Performance Program</td>
<td>Provides support for the condition and performance of the National Highway System (NHS), for the construction of new facilities on the NHS, and to ensure that investments of Federal-aid funds in highway construction are directed to support progress toward the achievement of performance targets established in a State's asset management plan for the NHS.</td>
</tr>
<tr>
<td>Surface Transportation Block Grant Program</td>
<td>Promotes flexibility in State and local transportation decisions and provides flexible funding to best address State and local transportation needs.</td>
</tr>
<tr>
<td>Highway Safety Improvement Program (HSIP)</td>
<td>Aims to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned public roads and roads on tribal lands. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads that focuses on performance.</td>
</tr>
<tr>
<td>Railway-Highway Crossings Program</td>
<td>Provides funds for safety improvements to reduce the number of fatalities, injuries, and crashes at public railway-highway grade crossings.</td>
</tr>
<tr>
<td>Congestion Mitigation &amp; Air Quality (CMAQ)</td>
<td>Provides a flexible funding source to State and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act. Funding is available to reduce congestion and improve air quality for areas that do not meet the National Ambient Air Quality Standards for ozone, carbon monoxide, or particulate matter (nonattainment areas) and for former nonattainment areas that are now in compliance (maintenance areas).</td>
</tr>
<tr>
<td>Metropolitan Planning (PL) Funds</td>
<td>Establishes a cooperative, continuous, and comprehensive framework for making transportation investment decisions in metropolitan areas. Program oversight is a joint Federal Highway Administration/Federal Transit Administration responsibility.</td>
</tr>
<tr>
<td>Technology and Innovation Deployment Program</td>
<td>Funds efforts to accelerate the implementation and delivery of new innovations and technologies that result from highway research and development to benefit all aspects of highway transportation.</td>
</tr>
</tbody>
</table>
| National Highway Freight Program                  | Aims to improve the efficient movement of freight on the National Highway Freight Network (NHFN) and support several goals, including; \[23 U.S.C. 167 (a), (b)\]  
  - improving the state of good repair of the NHFN;  
  - using innovation and advanced technology to improve NHFN safety, efficiency, and reliability;  
  - improving the efficiency and productivity of the NHFN;  
  - improving State flexibility to support multi-State corridor planning and address highway freight connectivity; and  
  - reducing the environmental impacts of freight movement on the NHFN.                                                                                                                                                                                                                     |
| Carbon Reduction Program                          | Provides funding for projects to reduce transportation emissions or the development of carbon reduction strategies.                                                                                                                                                                                                                                               |

### FEDERAL-AID TRANSIT PROGRAMS: CHART 23

**IIJA Federal FY 2022-2026**

<table>
<thead>
<tr>
<th>Program</th>
<th>Description/Provisions</th>
</tr>
</thead>
</table>
| **All Stations Accessibility**  
(IIIA Division J) | Provides federal grants to assist eligible entities in financing capital projects to upgrade the accessibility of legacy rail fixed guideway public transportation systems for people with disabilities. |
| **Bus and Bus Facilities & Low and No Emission Bus**  
(49 U.S.C. § 5339, IIIA § 30018, IIIA Division J) | Provides capital funding to replace, rehabilitate and purchase buses and related equipment and to construct bus-related facilities. Provides funding through a competitive process to States and transit agencies to purchase or lease low or no emission transit buses and related equipment, or to lease, construct, or rehabilitate facilities to support low or no emission transit buses. |
| **Bus Testing**  
(49 U.S.C. § 5318, IIIA § 30008) | Funds one bus testing facility for testing new bus models for maintainability, reliability, safety, performance, structural integrity, fuel economy, emissions, and noise. |
| **Electric or Low Emitting Ferry Pilot**  
(IIJA § 71102, IIIA Division J) | Makes federal funding available to provide grants for the purchase of electric or low-emitting ferries and the electrification of or other reduction of emissions from existing ferries. |
| **Emergency Relief**  
(49 U.S.C. § 5324 / IIIA § 30011) | Funds activities for protecting, repairing, and/or replacing equipment and facilities that may suffer or have suffered serious damage as a result of an emergency, including natural disasters such as floods, hurricanes, and tornadoes. Funding for this program may be appropriated by Congress as necessary. |
| **Enhanced Mobility of Seniors and Individuals with Disabilities**  
(49 U.S.C. § 5310, IIIA Division J) | Funds transportation services planned, designed, and carried out to meet the special transportation needs of seniors and individuals with disabilities in all areas – large urbanized (200,000 or more in population), small urbanized (50,000-199,999 in population), and rural (under 50,000 in population). |
| **Expedited Project Delivery**  
(FAST Act § 3005(b)) | Continues the Expedited Project Delivery (EPD) Pilot program which is intended to expedite the delivery of new fixed guideway capital projects, small starts projects, or core capacity improvement projects that utilize public-private partnerships. |
| **Ferry Service for Rural Communities**  
(IIJA § 71103, IIIA Division J) | Makes federal resources available to states to ensure basic essential ferry service is provided to rural areas. |
| **Fixed Guideway Capital Investment Grants**  
(49 U.S.C. § 5309; IIIA §30005) | Provides grants for new and expanded rail, bus rapid transit, and ferry systems that reflect local priorities to improve transportation options in key corridors. |
| **Formula Grants for Rural Areas**  
(49 U.S.C. § 5311 / IIIA § 30006) | Provides capital, planning, and operating assistance to states and federally recognized Indian tribes to support public transportation in rural areas with populations less than 50,000, where many residents often rely on public transit to reach their destinations. It also provides funding for state and national training and technical assistance through the Rural Transportation Assistance Program. |
| **Innovative Coordinated Access & Mobility Pilot**  
(FAST Act § 3006(b)) | Funds capital projects to improve coordination and enhance access and mobility to vital community services for older adults, people with disabilities, and people of low income. |

For more details: https://www.transit.dot.gov/funding/grants/fta-program-fact-sheets-under-bipartisan-infrastructure-law
## FEDERAL-AID TRANSIT PROGRAMS: CHART 23 CONTINUED

### IIJA Federal FY 2022-2026

<table>
<thead>
<tr>
<th>Program</th>
<th>Description/Provisions</th>
</tr>
</thead>
</table>
| **Joint Development**  
(49 U.S.C. § 5302(3)(G) / IIJA § 30001) | Allows FTA grant recipients to use FTA capital grant program funds or FTA-funded real property for joint development. |
| **Metropolitan & Statewide and Nonmetropolitan Planning**  
(49 U.S.C. §§ 5303-5305, IIJA §§ 30002-30004) | Provides funding and procedural requirements for multimodal transportation planning in metropolitan areas through a cooperative, continuous, and comprehensive planning process. The result of this process includes long and short-range planning and programming of transportation investment priorities. |
| **National Transit Database (NTD)**  
(49 U.S.C. § 5335, IIJA § 30014) | Serves as a repository for financial data, operating statistics, safety events, and asset conditions from American transit systems. FTA uses NTD data to apportion funding to urbanized and rural areas in the United States, to inform decision makers at all levels of government, and for research purposes. FTA collects this data from approximately 3,000 transit operators (NTD reporters). |
| **Public Transportation Innovation**  
(49 U.S.C. § 5312, IIJA § 30007) | Funds projects that promote innovative business models and products to deliver high quality, seamless and equitable mobility options for all travelers. |
| **Public Transportation Safety**  
(49 U.S.C. § 5329 / IIJA § 30012) | Includes a national public transportation safety plan, a safety certification training program, a public transportation agency safety plan, and a State Safety Oversight (SSO) program. |
| **State of Good Repair**  
(49 U.S.C. § 5337, IIJA § 30016, IIJA Division J) | Provides financial assistance to transit agencies that operate fixed-guideway and high-intensity motorbus systems for the maintenance, replacement, and rehabilitation of capital assets, including competitive grants for rail rolling stock, as well as for the development and implementation of transit asset management plans. |
| **Technical Assistance and Workforce Development**  
(49 U.S.C. § 5314) | Intends to: (1) Carry out technical assistance activities that enable more effective and efficient delivery of transportation services, foster compliance with federal laws, and improve public transportation service; (2) Develop standards and best practices for the transit industry; and (3) Address public transportation workforce needs through research, outreach, training and the implementation of a frontline workforce grant program, and conduct training and educational programs in support of the public transportation industry. |
| **Transit-Oriented Development (TOD) Planning Pilot**  
(MAP-21 § 20005(b), IIJA § 30009) | Provides funding for efforts associated with an eligible transit project for which the project sponsor will seek funding through FTA’s Capital Investment Grants Program. TOD focuses growth around transit stations to create compact, mixed-use communities with easy access to jobs and services. |
| **Transit Asset Management**  
(49 U.S.C. § 5326) | Enables transit agencies to implement strategic approaches to monitoring, maintaining, and replacing transit assets. |
| **Urbanized Area Formula Grants**  
(49 U.S.C. § 5307, § 5340) | Provides funding to public transit systems in Urbanized Areas (UZA) for public transportation capital, planning, job access and reverse commute projects, as well as operating expenses in certain circumstances. |

TRIBAL GOVERNMENT TRANSPORTATION FUNDING: CHART 24

FHWA Programs

**Highway Account**

**Tribal Transportation Program**
Provides access to basic community services to enhance the quality of life for tribal communities. This program replaces the Indian Reservation Roads program.

**Federal Lands Transportation Program**
Provides funding for projects that provide access to or within federal or tribal land.

**Federal Lands Access Program**
Provides funding to improve access to transportation facilities that are located on or adjacent to, or that provide access to federal or tribal land.

**Federal Lands Planning Program**
Provides funding for transportation planning activities on federal lands or tribal facilities, similar to the Statewide and Metropolitan Planning (PL) funding.

FTA Programs

**Mass Transit Account**

**Public Transportation on Indian Reservations**
Provides funding for capital, operating, planning, and administrative expenses for public transit projects for rural tribal communities.

Note: While all federally recognized tribes can participate in the Tribal Transportation Program (TTP), only those with a tribal transportation plan and a transportation improvement plan are eligible to receive TTP funds.

For more information on FHWA programs visit [https://www.fhwa.dot.gov/fastact/factsheets/tribaltransportationfs.cfm](https://www.fhwa.dot.gov/fastact/factsheets/tribaltransportationfs.cfm)

For more information on the FTA program visit [https://www.transit.dot.gov/tribal-transit](https://www.transit.dot.gov/tribal-transit)