

REPORT OF THE
OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

905
HIGHWAY REVENUE DISTRIBUTIONS
JULY 1979



California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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RICHARD ROBINSON
CHAIRMAN

July 24, 1979

905

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's report allocating state highway revenues and expenditures on a county-by-county basis. Certain assumptions were made in allocating the remaining amounts. These assumptions are also discussed in the report.

The auditors are Mike Zimmerling, CPA, Supervising Auditor; Georgene Williams; and Harriet Kiyan. Support staff is Lucy Chin.

Respectfully submitted,

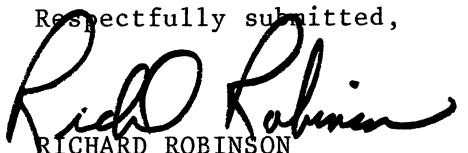

RICHARD ROBINSON
Assemblyman, 72nd District
Chairman, Joint Legislative
Audit Committee

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SUMMARY

The Auditor General conducted a study to determine, on a county-by-county basis, the source of funds supporting the California highway systems and the expenditure and other distributions of these funds.

Because few records are kept showing revenues and expenditures by county, most distributions are estimated. The estimated revenues and expenditures by county for fiscal years 1974-75 through 1977-78 are shown on page 4. The revenue shown in this table is collected through seven major fees and taxes.

STUDY RESULTS

In response to a resolution of the Joint Legislative Audit Committee, we have conducted a study to determine, on a county-by-county basis, the source of funds supporting California's highways, streets and roads and the expenditures and other distributions of these funds. This study was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

Revenue to support the state highway program is derived from seven major fees and taxes, collected by two agencies and deposited into five different accounts. Estimates in this report are based on data obtained from the following agencies:

<u>Department</u>	<u>Data Used</u>
Department of Motor Vehicles	Registered vehicles per county; Licensed drivers per county
Department of Transportation	State highway expenditures;
State Controller	Federal funds received; Transportation funds revenue, expenditures, and transfers; Streets and roads report; In-lieu subventions
Board of Equalization	Taxable service station sales
Department of Finance	Population statistics
Department of Transportation, Federal Highway Administration	Federal highway users revenues

Although statewide totals of revenues and expenditures are available, our study revealed that data by county is available for only 2 percent of revenues and 30 percent of expenditures. Therefore, most revenues and expenditures reported for each county are estimates. Table A below details the revenues and expenditures estimated for each county for fiscal years 1974-75 through 1977-78:

TABLE A

ESTIMATED STATE TRANSPORTATION TAX FUND AND
FEDERAL HIGHWAY TRUST FUND REVENUES AND EXPENDITURES
FISCAL YEARS 1974-75 THROUGH 1977-78

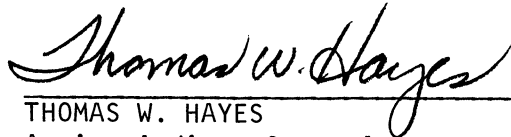
COUNTIES	ESTIMATED TOTAL REVENUE		ESTIMATED TOTAL EXPENDITURES	
	Dollars	Percent	Dollars	Percent
Alameda	\$ 404,359,647	4.526	\$ 407,674,537	4.824
Alpine	364,662	.004	6,015,600	.071
Amador	8,241,732	.092	18,429,273	.218
Butte	62,332,835	.698	52,852,993	.625
Calaveras	8,612,936	.096	17,625,236	.209
Colusa	8,355,522	.094	14,962,101	.177
Contra Costa	297,788,916	3.333	274,315,318	3.246
Del Norte	8,676,383	.097	21,400,369	.253
El Dorado	33,359,715	.373	43,372,538	.513
Fresno	204,813,916	2.292	164,379,523	1.945
Glenn	12,387,227	.139	16,825,526	.199
Humboldt	51,115,000	.572	92,172,553	1.091
Imperial	40,774,699	.456	65,513,452	.775
Inyo	13,660,958	.153	30,212,447	.357
Kern	180,089,173	2.016	173,108,251	2.048
Kings	31,275,919	.350	30,751,989	.364
Lake	16,674,962	.187	19,405,012	.230
Lassen	9,950,253	.111	28,526,550	.338
Los Angeles	2,784,619,054	31.167	2,238,921,727	26.491
Madera	23,746,625	.266	25,799,689	.305
Marin	79,847,907	.893	77,444,200	.916
Mariposa	4,611,468	.052	13,196,375	.156
Mendocino	30,983,049	.347	49,974,423	.591
Merced	55,301,339	.619	46,104,127	.545
Modoc	4,898,086	.055	16,865,511	.200
Mono	4,882,319	.055	37,970,036	.449
Monterey	101,020,194	1.131	117,136,600	1.386
Napa	39,694,690	.444	56,515,083	.669
Nevada	19,396,078	.217	33,580,624	.397
Orange	699,468,898	7.829	547,440,973	6.477
Placer	50,934,384	.570	67,117,379	.794
Plumas	8,097,417	.091	23,735,771	.281
Riverside	257,115,568	2.878	287,241,805	3.399
Sacramento	294,779,738	3.299	223,056,443	2.639
San Benito	8,835,955	.099	12,924,769	.153
San Bernardino	324,452,937	3.632	324,841,554	3.843
San Diego	619,740,370	6.937	703,957,244	8.329
San Francisco	197,847,682	2.214	158,310,728	1.873
San Joaquin	141,157,558	1.580	164,538,796	1.947
San Luis Obispo	62,948,987	.705	80,045,803	.947
San Mateo	241,338,815	2.701	221,522,865	2.621
Santa Barbara	117,798,514	1.318	102,607,398	1.214
Santa Clara	477,182,073	5.341	386,727,217	4.576
Santa Cruz	67,277,731	.753	55,049,047	.651
Shasta	53,419,511	.598	69,408,340	.821
Sierra	1,315,956	.015	14,270,782	.169
Siskiyou	22,698,239	.254	62,349,448	.738
Solano	79,106,635	.885	93,693,856	1.109
Sonoma	115,789,470	1.296	101,819,047	1.205
Stanislaus	101,624,410	1.137	87,464,540	1.035
Sutter	21,787,186	.244	25,463,589	.301
Tehama	20,325,076	.228	25,828,665	.306
Trinity	4,957,827	.056	21,569,990	.255
Tulare	90,544,410	1.013	89,511,023	1.059
Tuolumne	15,008,620	.168	27,654,337	.327
Ventura	177,869,608	1.991	154,014,747	1.822
Yolo	48,903,230	.547	79,408,601	.940
Yuba	19,496,732	.218	21,947,308	.260
Out-of-State	50,766,526	.568	27,091,501	.321
Total	<u>\$8,934,425,327</u>	<u>100.000</u>	<u>\$8,451,665,229</u>	<u>100.000</u>

The remainder of this report consists of appendices which explain and support the data in Table A. Some of these appendices describe the types of revenues and expenditures funding the state highway program, other related state programs, and local streets and roads programs; others enumerate the assumptions we made in allocating these funds by county.

Appendix A includes tables detailing each major type of revenue and expenditure. The various transportation fund accounts are categorized and discussed in Appendix B. Appendix C focuses upon the revenues supporting these accounts; it also lists the assumptions we made in estimating each county's share of these revenues. Likewise, Appendix D explains the expenditures and distributions of funds from the accounts along with the assumptions underlying the allocations by county.

Since this report is based upon certain assumptions whose adoption has yielded estimated figures, consideration of these assumptions is imperative for interpreting and reviewing the study results. Furthermore, because highway projects may last many years, the revenues and expenditures of any year or years within this study may not accurately represent all years.

Respectfully submitted,


THOMAS W. HAYES
Acting Auditor General

Date: July 19, 1979

Staff: Mike Zimmerling, CPA, Audit Supervisor
Georgene Williams
Harriet Kiyon

Memorandum

To : Mr. Thomas W. Hayes
Acting Auditor General
925 L Street, Suite 750
Sacramento, CA 95814

Date : July 18, 1979

File No.:

From : **DEPARTMENT OF TRANSPORTATION**
Director's Office

Subject: Draft Report "Highway Revenue Distributions"

Thank you for the opportunity to comment on the draft report "Highway Revenue Distributions". We recognize this effort as a very difficult task. Given the lack of county identification that now exists for revenues and expenditures, we feel that your staff has prepared the report as well as possible. They should be commended for the amount of effort required to prepare the material. However, any users of the distribution percentages should be made fully aware of the potential for inaccuracy. This is doubly important because any report of this kind raises the basic issue that some areas are by nature donors to other areas that are recipients of more than they contribute. This is true on a national scale between states as well as within the State structure, and there seems to be great difficulty in arriving at a satisfactory resolution of the issue itself.

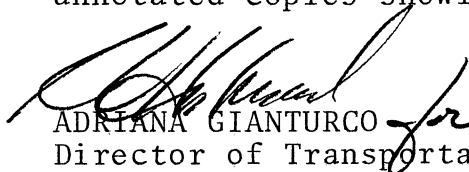
Inaccuracies in the report are due to a lack of basic data which requires a great many assumptions. Transportation revenues are not identified by county because the major portion is generated by fuel taxes. These taxes are not collected where the fuel is used in various counties, but rather at the primary distribution point. A limited amount of expenditures of transportation funds is identified by county, but, even so, the majority carry statutory requirements which have caused them to be assigned other than county identification. Therefore, developing percentages based on such limited information requires assumptions. Actual percentage distributions prepared from such a limited base and from the application of subjective assumptions must be recognized only as gross estimates.

In reviewing the draft of the report, we did not address the numerical accuracy of the data; however, we identified the need for a number of minor and technical corrections. In addition, we identified these major concerns:

Mr. Thomas W. Hayes
Page 2
July 18, 1979

1. Distribution percentages may be invalid when developed from a very limited statistical base (as stated 2% of revenue and 30% of expenditures) and projected through application of subjective assumptions.
2. The difficulty in making any valid assessment of the actual impact of the assumptions applied.
3. The lack of agreement between the information in the report developed on a cash basis in most cases and published State budget documents.
4. Some omissions from the report of related funds such as Transportation Development Act monies.
5. The necessarily limited time period covered by the report which could cause a skewing of the data.

Because of the difficulty in expressing the wide variety of our concerns, a meeting was scheduled with your staff on July 17, 1979, at which we discussed the suggested changes. We also provided annotated copies showing these changes.*


ADRIANA GIANTURCO
Director of Transportation

* These changes were reviewed and appropriate revisions were made prior to publication of the final report.

REVENUES AND EXPENDITURES TABLES

In constructing the following tables, we allocated State Transportation Tax Fund and Federal Highway Trust Fund revenues and expenditures by county for fiscal years 1974-75 through 1977-78. Many of these allocations are based on assumptions which are listed in Appendices B, C, and D.

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STATE TRANSPORTATION TAX FUND AND
FEDERAL HIGHWAY TRUST FUND REVENUE DISTRIBUTIONS
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND
DISBURSEMENTS--FISCAL YEAR ENDED JUNE 30, 1978

Revenues and (Expenditures/Distributions)	Motor Vehicle Fuel Account	Motor Vehicle License Fee Account	Motor Vehicle Account	Highway Properties Rental Account	Highway Users Tax Account	State Highway Account	Totals
Major Taxes and Fees:							
Gasoline Tax (Net)	\$784,076,022						\$ 784,076,022
Diesel Tax	66,105,330						66,105,330
Trailer Coach License Fees		\$ 39,831,392					39,831,392
Motor Vehicle License Fees		494,323,312					494,323,312
Registration Fees			\$223,830,958				223,830,958
Weight Fees			128,785,984				128,785,984
Drivers License Fees			15,188,503				15,188,503
Other Revenue:							
Other Fees			23,570,133				23,570,133
Income-Surplus Money							
Investment	1,823,185	6,006,027	4,182,960			\$ 28,886,728	40,898,900
Miscellaneous Income	41,858		5,369,482			8,779,066	14,190,406
Rentals of State Property				\$2,383,460			2,383,460
Receipts from Federal Government						499,047,568	499,047,568
Transfers to Other Funds:							
Harbors & Watercraft							
Revolving	(7,173,080)						(7,173,080)
Aeronautics	(3,415,111)						(3,415,111)
Off-Highway Vehicle Fund	(9,361,441)						(9,361,441)
Agriculture Fund	(3,365,000)						(3,365,000)
Highway Users Tax Fund	(827,133,145)				\$827,133,145		--
Motor Vehicle Account		(11,368,567)	11,368,567				--
State Highway Account			(20,000,000)			20,000,000	--
" " "					(459,387,901)	459,387,901	--
Transportation, Planning & Research						(11,450,700)	(11,450,700)
Bicycle Lane Account					(360,000)		(360,000)
Bagley Conservation					(1,155,000)		(1,155,000)
Support for Other Agencies:							
Board of Control			(7,276)				(7,276)
" " "	(72)	(11,002)	(36,549)			(48,975)	(96,598)
Dept. of Motor Vehicles		(18,693,777)	(118,539,730)				(137,233,507)
California Highway Patrol			(217,545,480)				(217,545,480)
Other Agencies			(23,802,704)				(23,802,704)
Board of Equalization	(2,549,314)						(2,549,314)
State Controller	(1,358,383)						(1,358,383)
Other Payments						(5,476,319)	(5,476,319)
To Local Agencies:							
Restricted to Highway Use							
Cities and Counties					(112,747,265)		(112,747,265)
Counties					(176,730,101)		(176,730,101)
Cities					(76,752,878)		(76,752,878)
Not Restricted to Use							
Cities		(221,687,054)					(221,687,054)
Counties		(221,687,054)					(221,687,054)
- Trailer Coach Fees		(36,219,292)					(36,219,292)
Department of Transportation Expenditures:							
Construction						(453,504,443)	(453,504,443)
Maintenance						(201,132,710)	(201,132,710)
Administration & Misc., Est.						(150,634,944)	(150,634,944)
Local Assistance (non-construction)						(80,866,648)	(80,866,648)
Other Highway Projects						(13,150,036)	(13,150,036)
Total Revenue	\$852,046,395	\$540,160,731	\$412,296,587	\$2,383,460	\$827,133,145	\$1,016,101,263	\$2,332,231,968
Total Expenditures & Distributions	(854,355,546)	(509,666,746)	(379,931,739)	--	(827,133,145)	(916,264,775)	(2,169,462,338)
Change in Fund Balance							
Applicable to Current Year	\$ (2,309,151)	\$ 30,493,985	\$ 32,364,848	\$2,383,460	\$ --	\$ 99,836,488	\$ 162,769,630

SOURCES: State of California Annual Report of the State Controller. State Highway Program Financial Statements and Statistical Reports, State of California Department of Transportation.

STATE TRANSPORTATION TAX FUND AND
FEDERAL HIGHWAY TRUST FUND REVENUE DISTRIBUTIONS
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND
DISBURSEMENTS--FISCAL YEAR ENDED JUNE 30, 1977

Revenues and (Expenditures/Distributions)	Motor Vehicle Fuel Account	Motor Vehicle License Fee Account	Motor Vehicle Account	Highway Properties Rental Account	Highway Users Tax Account	State Highway Account	Totals
Major Taxes and Fees:							
Gasoline Tax (Net)	\$748,737,746						\$ 748,737,746
Diesel Tax	61,583,281						61,583,281
Trailer Coach License Fees		\$ 34,311,315					34,311,315
Motor Vehicle License Fees		410,539,361					410,539,361
Registration Fees			\$211,461,913				211,461,913
Weight Fees			117,608,035				117,608,035
Drivers License Fees			14,434,178				14,434,178
Other Revenue:							
Other Fees			20,412,562			\$ 291,161	20,703,723
Income-Surplus Money							
Investment	1,615,522	3,268,032	2,335,733			16,498,180	23,717,467
Miscellaneous Income	32,662		3,549,506			4,151,363	7,733,531
Rentals of State Property				\$2,291,930		1,661,896	3,953,826
Receipts from Federal Government						542,545,770	542,545,770
Transfers to Other Funds/Accounts:							
					\$ 296,000*		296,000*
Highway Users Tax Fund	(793,888,158)				793,888,158		--
Harbors & Watercraft Revolving Fund	(6,988,560)						(6,988,560)
Aeronautics Account	(2,854,512)						(2,854,512)
Off-Highway Vehicle Fund	(4,220,558)						(4,220,558)
Agriculture Fund	(2,813,643)						(2,813,643)
Motor Vehicle Account		(9,440,367)	9,440,267				--
State Highway Account					(443,495,692)	443,495,692	--
" " "			(45,000,000)			45,000,000	--
Bagley Conservation Fund						(900,000)	(900,000)
Bicycle Lane Account						(360,000)	(360,000)
Transportation, Planning & Research						(9,503,710)	(9,503,710)
Support for Other Agencies:							
Board of Control			(1,404)				(1,404)
" " "	(697)	(7,861)	(16,938)			(43,713)	(69,209)
State Controller	(1,263,709)						(1,263,709)
Board of Equalization	(2,378,522)						(2,378,522)
Dept. of Motor Vehicles		(16,988,843)	(111,746,097)				(128,734,940)
California Highway Patrol			(204,634,729)				(204,634,729)
Other Agencies			(6,334,418)				(6,334,418)
Air Resources Board			(14,957,435)				(14,957,435)
Other Payments						(6,413,487)	(6,413,487)
To Local Agencies:							
Restricted to Highway Use							
Cities and Counties							
Counties				(2,036,227)	(199,363,388)		(201,399,615)
Cities					(151,352,153)		(151,352,153)
Not Restricted to Use							
Cities		(184,085,205)					(184,085,205)
Counties		(184,085,204)					(184,085,204)
- Trailer Coach		(35,703,446)					(35,703,446)
Department of Transportation Expenditures:							
Construction						(497,057,889)	(497,057,889)
Maintenance						(159,511,329)	(159,511,329)
Administration						(41,425,210)	(41,425,210)
Other Projects						(100,331,796)	(100,331,796)
Total Revenue	\$811,969,211	\$448,118,708	\$379,242,194	\$2,291,930	\$794,184,158	\$1,053,644,062	\$2,197,626,146
Total Expenditures & Distributions	(814,408,359)	(430,310,826)	(382,691,021)	(2,036,227)	(794,211,233)	(815,547,134)	(1,947,380,683)
Change in Fund Balance--							
Applicable to Current Year	\$ (2,439,148)	\$ 17,807,662	\$ (3,448,827)	\$ 255,703	\$ (27,075)	\$ 238,096,928	\$ 250,245,463

* Transfer from Motor Vehicle Transportation Tax Account.

SOURCES: State of California Annual Report of the State Controller. State Highway Program Financial Statements and Statistical Reports, State of California Department of Transportation.

STATE TRANSPORTATION TAX FUND AND
FEDERAL HIGHWAY TRUST FUND REVENUE DISTRIBUTIONS
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND
DISBURSEMENTS--FISCAL YEAR ENDED JUNE 30, 1976

<u>Revenues and (Expenditures/Distributions)</u>	<u>Motor Vehicle Fuel Account</u>	<u>Motor Vehicle License Fee Account</u>	<u>Motor Vehicle Account</u>	<u>Highway Properties Rental Account</u>	<u>Highway Users Tax Account</u>	<u>State Highway Account</u>	<u>Totals</u>
Major Taxes and Fees:							
Gasoline Tax (Net)	\$710,643,177						\$ 710,643,177
Diesel Tax	55,911,617						55,911,617
Trailer Coach License Fees		\$ 29,939,838					29,939,838
Motor Vehicle License Fees		346,420,570					346,420,570
Registration Fees			\$224,496,776				224,496,776
Weight Fees			116,119,093				116,119,093
Drivers License Fees			14,720,453				14,720,453
Other Revenue:							
Other Fees	20,130		19,027,138			\$ 458,996	19,506,264
Income-Surplus Money							
Investment	1,709,703	3,377,804	4,050,926			5,571,447	14,709,880
Miscellaneous Income	3,703		1,804,657	\$ 9		12,282,057	14,090,426
Rentals of State Property			243,950	2,458,995		1,536,101	4,239,046
Receipts from Federal Government						487,621,031	487,621,031
Transfers to Other Funds/Accounts:							
					\$ 440,000*		440,000*
Highway Users Tax Fund	(745,551,192)				745,551,192		
Harbors & Watercraft Revenue Fund	(6,623,190)						(6,623,190)
Aeronautics Account	(2,783,381)						(2,783,381)
Off-Highway Vehicle Fund	(3,503,083)						(3,503,083)
Agriculture Fund	(2,800,143)						(2,800,143)
Motor Vehicle Account		(8,123,718)	8,123,718				--
State Highway Account			(95,000,000)			95,000,000	--
" " "	(5,137,005)					5,137,005	--
" " "					(409,990,669)	409,990,669	--
Bicycle Lane Account					(360,000)		(360,000)
General Fund			(97,000)				(97,000)
Bagley Conservation Fund					(900,000)		(900,000)
Transportation, Planning & Research						(13,825,433)	(13,825,433)
Support for Other Agencies:							
Board of Control	(23,623)	(6,668)	(47,588)			(27,555)	(105,434)
State Controller	(1,192,884)						(1,192,884)
Board of Equalization	(2,207,575)						(2,207,575)
Dept. of Motor Vehicles		(14,942,976)	(99,514,616)				(114,457,592)
California Highway Patrol			(185,610,971)				(185,610,971)
Air Resources Board			(12,188,530)				(12,188,530)
Other Agencies			(5,512,596)				(5,512,596)
Miscellaneous			(5,762)				(5,762)
Other Payments						(7,354,038)	(7,354,038)
To Local Agencies:							
Restricted to Highway Use							
Counties				(2,339,871)	(190,318,496)		(192,658,367)
Cities					(144,399,945)		(144,399,945)
Not Restricted to Use							
Cities		(158,412,505)					(158,412,505)
Counties		(158,412,505)					(158,412,505)
- Trailer Coach		(25,310,743)					(25,310,743)
Department of Transportation Expenditures:							
Construction						(476,022,203)	(476,022,203)
Maintenance						(149,088,196)	(149,088,196)
Administration						(30,804,514)	(30,804,514)
Other Projects						(86,028,226)	(86,028,226)
Total Revenue	\$768,288,330	\$379,738,212	\$388,586,711	\$2,459,004	\$745,991,192	\$1,017,597,306	\$2,038,858,171
Total Expenditures & Distributions	(769,822,076)	(365,209,115)	(397,977,063)	(2,339,871)	(745,969,110)	(763,150,165)	(1,780,664,816)
Changes in Fund Balance							
Applicable to Current Year	\$ (1,533,746)	\$ 14,529,097	\$ (9,390,352)	\$ 119,133	\$ 22,082	\$ 254,447,141	\$ 258,193,355

* Transfer from Motor Vehicle Transportation Tax Account.

SOURCES: State of California Annual Report of the State Controller. State Highway Program Financial Statements and Statistical Reports, State of California Department of Transportation.

STATE TRANSPORTATION TAX FUND AND
 FEDERAL HIGHWAY TRUST FUND REVENUE DISTRIBUTIONS
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND
 DISBURSEMENTS--FISCAL YEAR ENDED JUNE 30, 1975

Revenues and (Expenditures/Distributions)	Motor Vehicle Fuel Account	Motor Vehicle License Fee Account	Motor Vehicle Account	Highway Properties Rental Account	Highway Users Tax Account	State Highway Account	Totals
Major Taxes and Fees:							
Gasoline Tax (Net)	\$700,716,306						\$ 700,716,306
Diesel Tax	51,517,683						51,517,683
Trailer Coach Fees		\$ 25,580,400					25,580,400
Motor Vehicle License Fees		297,713,200					297,713,200
Registration Fees			\$202,059,418				202,059,418
Weight Fees			108,952,888				108,952,888
Drivers License Fees			14,657,273				14,657,273
Other Revenue:							
Other Fees	18,669		16,506,793			\$ 587,391	17,112,853
Income-Surplus Money						6,032,995	16,780,719
Investment	1,874,455	3,451,863	5,421,406			2,607,179	4,064,496
Miscellaneous Income	2,801		1,454,514	\$ 2		1,376,869	4,112,465
Rentals of State Property			226,891	2,508,705			4,112,465
Receipts from Federal Government						439,779,990	439,779,990
Transfers to Other Funds/Accounts:							
Highway Users Tax Fund	(730,450,756)				\$730,450,756		--
Harbors & Watercraft Revenue Fund	(6,330,689)						(6,330,689)
Aeronautics Account	(2,528,038)						(2,528,038)
Off-Highway Vehicle Fund	(201,292)						(201,292)
Agriculture Fund	(2,230,000)						(2,230,000)
Motor Vehicle Account						5,000,000	--
State Highway Account	(5,000,000)				(400,571,515)	400,571,515	--
" " "			(75,000,000)			75,000,000	--
" " "						(360,000)	(360,000)
Bicycle Lane Account						(900,000)	(900,000)
Bagley Conservation Fund						(13,591,251)	(13,591,251)
Transportation, Planning & Research							(13,591,251)
Support for Other Agencies:							
Board of Control		(253)	(6,648)			(32,663)	(39,564)
State Controller	(1,106,910)						(1,106,910)
Board of Equalization	(1,950,458)	(12,526,442)					(14,476,900)
Dept. of Motor Vehicles			(84,238,771)				(84,238,771)
California Highway Patrol			(172,938,589)				(172,938,589)
Air Resources Board			(6,810,355)				(6,810,355)
Other Agencies			(3,774,540)			(4,971,861)	(8,746,401)
To Local Agencies:							
Restricted to Highway Use							
Counties							
Cities				(2,439,324)	(187,218,256)		(189,657,580)
					(142,660,985)		(142,660,985)
Not Restricted to Use							
Cities		(144,633,133)					(144,633,133)
Counties		(144,633,133)					(144,633,133)
- Trailer Coach		(25,874,033)					(25,874,033)
Department of Transportation Expenditures:							
Construction						(621,593,859)	(621,593,859)
Maintenance						(148,037,472)	(148,037,472)
Administration						(31,380,859)	(31,380,859)
Other Projects						(75,542,747)	(75,542,747)
Total Revenue	\$754,129,914	\$326,745,463	\$349,279,183	\$2,508,707	\$730,450,756	\$930,955,939	\$1,883,047,691
Total Expenditures & Distributions	(749,798,143)	(327,666,994)	(342,768,903)	(2,439,324)	(730,450,756)	(896,410,712)	(1,838,512,561)
Change in Fund Balance							
Applicable to Current Year	\$ 4,331,771	\$ (921,531)	\$ 6,510,280	\$ 69,383	\$ --	\$ 34,545,227	\$ 44,535,130

SOURCES: State of California Annual Report of the State Controller. State Highway Program Financial Statements and Statistical Reports, State of California Department of Transportation.

REVENUE: ESTIMATED STATE GAS TAX REVENUE BY COUNTY*

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 34,194,496	\$ 33,734,379	\$ 32,942,753	\$ 32,438,260
Alpine	34,578	29,950	28,070	28,905
Amador	614,990	577,464	542,221	522,734
Butte	4,616,091	4,483,816	4,293,351	4,053,118
Calaveras	652,489	611,344	562,296	539,902
Colusa	622,595	634,743	635,137	614,528
Contra Costa	35,480,714	30,093,642	21,761,493	22,420,119
Del Norte	664,583	672,741	639,579	628,543
El Dorado	2,893,221	2,674,678	2,473,393	2,353,706
Fresno	16,733,241	16,440,035	15,883,408	15,429,773
Glenn	970,882	959,508	942,846	901,297
Humboldt	3,975,677	3,952,212	3,844,047	3,760,920
Imperial	3,375,192	3,421,732	3,348,728	3,155,851
Inyo	1,202,479	1,215,014	1,212,890	1,156,882
Kern	15,698,495	14,675,073	14,299,029	13,783,440
Kings	2,701,064	2,604,110	2,540,550	2,441,296
Lake	1,151,023	1,081,365	1,027,235	952,974
Lassen	754,105	726,837	663,385	637,126
Los Angeles	258,238,045	244,669,338	234,660,417	239,272,020
Madera	1,869,453	1,798,281	1,702,524	1,615,852
Marin	6,717,571	6,608,547	6,389,215	6,111,472
Mariposa	328,332	318,213	302,378	278,535
Mendocino	2,399,684	2,346,919	2,264,820	2,156,980
Merced	4,622,109	4,560,936	4,444,540	4,314,486
Modoc	388,627	383,167	367,936	356,665
Mono	456,568	453,361	444,862	436,546
Monterey	8,300,268	8,236,115	7,995,624	7,653,224
Napa	3,079,948	3,030,142	2,914,881	2,774,311
Nevada	1,554,196	1,432,335	1,336,365	1,257,961
Orange	61,554,535	58,431,307	55,219,818	53,787,509
Placer	4,290,562	4,080,808	3,840,671	3,625,156
Piumas	605,228	564,735	544,708	534,472
Riverside	21,571,206	20,364,357	19,084,678	18,361,045
Sacramento	24,843,939	24,047,397	23,270,721	22,717,222
San Benito	646,529	622,763	631,584	595,959
San Bernardino	28,595,880	27,299,914	25,627,392	24,771,548
San Diego	53,161,687	51,149,083	48,459,824	46,502,687
San Francisco	17,339,547	17,154,143	16,939,601	16,973,977
San Joaquin	11,800,913	11,546,097	11,223,543	10,809,950
San Luis Obispo	5,141,284	4,993,145	4,754,558	4,448,498
San Mateo	21,278,666	20,541,058	19,840,625	19,197,350
Santa Barbara	10,155,921	9,879,220	9,515,334	9,247,878
Santa Clara	40,664,809	39,633,871	38,218,213	36,961,383
Santa Cruz	5,306,058	5,148,321	4,825,800	4,630,159
Shasta	4,246,301	4,030,081	3,715,776	3,501,129
Sierra	92,227	86,854	83,145	83,560
Siskiyou	1,805,610	1,790,232	1,719,401	1,675,237
Solano	6,867,467	6,650,476	6,329,521	6,071,182
Sonoma	9,295,555	8,941,426	8,455,766	8,125,681
Stanislaus	8,055,283	7,805,778	7,478,098	7,192,853
Sutter	1,623,194	1,578,526	1,525,040	1,469,402
Tehama	1,636,308	1,620,081	1,571,765	1,515,649
Trinity	336,526	320,834	303,978	288,169
Tulare	7,078,462	6,946,040	6,667,432	6,374,066
Tuolumne	1,141,046	1,061,148	998,987	937,734
Ventura	15,076,684	14,507,917	13,958,809	13,078,519
Yolo	4,094,269	4,067,330	3,959,526	3,839,049
Yuba	1,479,610	1,448,807	1,414,890	1,351,857
Total	<u>\$784,076,022</u>	<u>\$748,737,746</u>	<u>\$710,643,177</u>	<u>\$700,716,306</u>

* See discussion on pages B-1 and C-1.

REVENUE: ESTIMATED STATE DIESEL TAX REVENUE BY COUNTY*

COUNTIES	FYE 6-30-78	FYE 6-30-77	FYE 6-30-76	FYE 6-30-75
Alameda	\$ 2,841,934	\$ 2,631,207	\$ 2,478,026	\$ 2,299,011
Alpine	3,438	3,387	2,752	3,126
Amador	124,014	111,343	107,793	87,624
Butte	670,176	623,284	688,655	508,135
Calaveras	122,030	110,480	99,384	89,672
Colusa	106,165	104,384	163,754	89,112
Contra Costa	1,625,464	1,532,500	1,473,789	1,255,905
Del Norte	93,010	86,832	90,516	72,126
El Dorado	384,072	340,802	284,085	248,969
Fresno	2,067,114	1,950,158	1,905,268	1,629,768
Glenn	150,654	143,304	157,944	125,325
Humboldt	547,286	522,473	521,537	465,799
Imperial	392,203	379,661	421,388	322,453
Inyo	117,668	111,404	106,570	99,264
Kern	1,780,018	1,687,751	1,689,681	1,385,822
Kings	312,810	302,559	335,154	259,639
Lake	189,392	171,633	171,858	125,907
Lassen	130,492	120,888	126,294	101,873
Los Angeles	16,197,326	15,281,152	12,897,906	13,486,119
Madera	304,812	280,142	274,147	227,996
Marin	477,016	450,543	400,900	379,878
Mariposa	62,205	56,780	53,515	41,236
Mendocino	377,528	352,503	328,426	289,559
Merced	553,830	529,123	617,863	447,239
Modoc	62,998	60,598	57,796	59,322
Mono	42,307	39,660	29,662	33,605
Monterey	826,779	783,586	762,199	659,521
Napa	368,273	348,623	350,291	280,570
Nevada	247,564	217,697	183,172	158,823
Orange	4,840,166	4,470,885	3,623,389	3,572,160
Placer	560,177	505,968	457,167	386,301
Plumas	104,711	96,378	98,925	84,477
Riverside	2,172,552	1,925,771	1,643,812	1,472,109
Sacramento	2,473,265	2,294,470	2,052,204	1,838,946
San Benito	110,462	103,275	124,612	87,646
San Bernardino	2,800,949	2,518,387	2,176,510	1,999,364
San Diego	4,747,817	4,336,510	4,062,513	3,487,640
San Francisco	1,180,840	1,145,634	827,793	1,113,335
San Joaquin	1,326,205	1,240,718	1,328,229	1,076,647
San Luis Obispo	595,411	549,200	526,735	424,089
San Mateo	1,486,577	1,401,328	1,253,156	1,168,819
Santa Barbara	871,995	828,357	771,526	677,542
Santa Clara	3,288,674	3,082,613	2,682,145	2,597,623
Santa Cruz	625,951	583,070	516,338	469,356
Shasta	627,340	573,340	551,352	448,985
Sierra	19,633	18,598	20,183	16,598
Siskiyou	277,841	261,236	259,927	224,417
Solano	642,808	579,314	555,786	447,175
Sonoma	1,138,069	1,048,948	1,031,453	866,349
Stanislaus	1,102,240	1,027,640	1,039,404	854,040
Sutter	265,810	251,937	281,486	212,389
Tehama	224,890	209,383	200,450	174,494
Trinity	71,790	66,941	73,086	52,898
Tulare	1,056,958	994,878	1,016,469	825,156
Tuolumne	201,820	180,008	162,990	141,384
Ventura	1,430,519	1,315,049	1,105,456	1,025,150
Yolo	458,110	432,130	472,456	369,423
Yuba	223,172	206,858	215,740	169,773
Total	<u>\$66,105,330</u>	<u>\$61,583,281</u>	<u>\$55,911,617</u>	<u>\$51,517,683</u>

* See discussion on pages B-1 and C-2.

REVENUE: ESTIMATED STATE REGISTRATION FEE REVENUE BY COUNTY*

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 10,143,306	\$ 9,736,089	\$ 10,690,135	\$ 9,814,778
Alpine	8,223	7,143	8,351	7,431
Amador	234,542	210,579	211,174	180,745
Butte	1,684,107	1,565,985	1,648,227	1,392,113
Calaveras	239,860	217,504	217,415	186,768
Colusa	177,826	173,751	199,930	166,402
Contra Costa	6,264,742	5,945,891	6,324,002	5,538,727
Del Norte	209,272	195,383	210,493	184,270
El Dorado	877,128	774,620	735,110	634,933
Fresno	4,933,940	4,695,984	5,030,360	4,510,209
Glenn	282,544	270,397	290,590	253,522
Humboldt	1,223,683	1,176,956	1,306,577	1,158,577
Imperial	888,119	862,711	940,962	832,797
Inyo	254,083	240,155	265,888	238,482
Kern	4,123,538	3,931,752	4,151,306	3,690,359
Kings	672,451	654,821	721,391	657,328
Lake	512,953	461,679	479,241	385,520
Lassen	250,961	231,790	244,874	214,033
Los Angeles	64,525,036	62,102,742	68,015,042	63,106,600
Madera	609,353	559,140	578,025	505,268
Marin	2,186,179	2,101,292	2,281,556	1,987,823
Mariposa	131,146	120,315	121,387	98,165
Mendocino	773,337	725,327	762,705	666,294
Merced	1,256,276	1,191,717	1,273,603	1,127,850
Modoc	102,332	96,755	111,107	100,207
Mono	86,949	81,858	84,488	74,274
Monterey	2,596,160	2,471,376	2,665,950	2,345,483
Napa	1,073,104	1,025,734	1,108,769	943,808
Nevada	551,682	490,766	483,995	398,810
Orange	18,710,386	17,668,117	17,984,703	16,184,413
Placer	1,336,011	1,212,603	1,192,917	1,031,372
Plumas	207,636	192,260	213,523	184,346
Riverside	6,755,972	6,072,832	6,063,878	5,251,397
Sacramento	7,653,051	7,204,311	7,507,353	6,688,046
San Benito	233,192	216,689	233,380	201,250
San Bernardino	8,142,330	7,431,389	7,565,618	6,775,496
San Diego	16,415,889	15,240,249	16,089,548	14,058,403
San Francisco	4,674,538	4,515,376	5,142,557	4,709,125
San Joaquin	3,407,667	3,203,275	3,493,399	3,071,239
San Luis Obispo	1,623,846	1,512,101	1,521,983	1,290,055
San Mateo	6,344,545	6,045,252	6,459,629	5,782,852
Santa Barbara	2,944,856	2,811,219	2,980,016	2,650,287
Santa Clara	12,501,147	11,828,120	12,645,280	11,192,916
Santa Cruz	1,885,321	1,788,812	1,837,116	1,597,738
Shasta	1,410,114	1,296,552	1,295,956	1,115,385
Sierra	34,406	32,713	36,809	32,248
Siskiyou	507,826	474,281	506,337	442,915
Solano	2,052,400	1,883,204	1,931,782	1,699,999
Sonoma	3,132,814	2,897,599	3,020,229	2,618,267
Stanislaus	2,712,183	2,534,834	2,669,944	2,334,539
Sutter	582,502	550,612	590,518	512,814
Tehama	472,479	436,896	452,054	396,667
Trinity	139,860	130,581	136,399	113,015
Tulare	2,311,066	2,188,391	2,320,306	2,059,728
Tuolumne	419,431	375,842	376,076	319,781
Ventura	4,845,682	4,519,423	4,519,110	3,992,373
Yolo	1,140,935	1,082,347	1,178,552	1,024,854
Yuba	523,099	488,471	516,503	454,772
Out-of-State	3,836,942	3,307,349	2,852,638	2,871,536
Total	\$223,830,958	\$211,461,912	\$224,496,766	\$202,059,402

* See discussion on pages B-3 and C-3.

REVENUE: ESTIMATED STATE WEIGHT FEE REVENUE BY COUNTY*

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 5,376,815	\$ 4,881,910	\$ 4,944,932	\$ 4,733,567
Alpine	6,568	6,233	5,458	6,428
Amador	234,519	206,637	215,053	180,426
Butte	1,268,027	1,156,322	1,374,270	1,046,275
Calaveras	230,913	204,991	198,331	184,675
Colusa	200,777	193,700	326,759	183,477
Contra Costa	3,075,409	2,843,409	2,940,948	2,585,888
Del Norte	176,051	161,123	180,681	148,503
El Dorado	726,611	632,261	566,893	512,623
Fresno	3,910,973	3,618,211	3,801,971	3,355,640
Glenn	285,003	265,912	315,147	258,000
Humboldt	1,035,439	969,443	1,040,775	959,112
Imperial	742,065	704,355	840,935	663,959
Inyo	222,542	206,637	212,614	204,396
Kern	3,367,754	3,131,432	3,371,750	2,853,367
Kings	591,772	561,343	668,846	534,632
Lake	358,411	318,483	342,900	259,199
Lassen	246,883	224,396	251,978	209,734
Los Angeles	30,645,011	28,352,122	25,737,913	27,767,406
Madera	576,704	519,710	547,037	469,478
Marin	902,532	835,958	800,061	782,173
Mariposa	117,710	105,377	106,830	84,874
Mendocino	714,247	654,018	655,376	596,190
Merced	1,047,803	981,674	1,232,953	920,870
Modoc	119,127	112,433	115,306	122,136
Mono	80,105	73,505	59,221	69,185
Monterey	1,564,235	1,453,753	1,520,928	1,357,880
Napa	696,732	646,844	699,037	577,668
Nevada	468,395	403,866	365,543	326,968
Orange	9,157,585	8,295,130	7,230,504	7,354,974
Placer	1,059,780	938,747	912,232	795,356
Plumas	198,073	178,764	197,403	173,889
Riverside	4,110,334	3,573,050	3,280,248	3,031,069
Sacramento	4,679,439	4,257,176	4,095,172	3,786,331
San Benito	208,891	191,584	248,611	180,426
San Bernardino	5,299,286	4,672,567	4,343,202	4,116,567
San Diego	8,982,822	8,045,801	8,106,855	7,180,976
San Francisco	2,234,179	2,125,530	1,651,910	2,292,260
San Joaquin	2,509,137	2,302,060	2,650,534	2,216,756
San Luis Obispo	1,126,620	1,018,956	1,051,110	873,148
San Mateo	2,812,557	2,599,961	2,500,741	2,406,551
Santa Barbara	1,649,877	1,536,902	1,539,623	1,395,033
Santa Clara	6,222,037	5,719,396	5,352,277	5,348,388
Santa Cruz	1,184,316	1,081,759	1,030,325	966,412
Shasta	1,186,892	1,063,765	1,100,228	924,465
Sierra	37,090	34,577	40,293	34,211
Siskiyou	525,704	484,780	518,704	462,069
Solano	1,216,126	1,074,820	1,109,053	920,761
Sonoma	2,153,173	1,946,178	2,058,327	1,783,777
Stanislaus	2,085,431	1,906,661	2,074,119	1,758,391
Sutter	502,909	467,492	561,668	437,337
Tehama	425,509	388,459	400,030	359,218
Trinity	135,869	124,194	145,846	108,953
Tulare	1,999,660	1,845,858	2,028,368	1,699,011
Tuolumne	381,850	334,007	325,250	291,122
Ventura	2,706,566	2,439,896	2,205,914	2,110,744
Yolo	866,730	801,734	942,771	760,600
Yuba	422,289	383,755	430,570	349,521
Out-of-State	3,716,120	3,348,418	4,546,759	2,879,843
Total	<u>\$128,785,984</u>	<u>\$117,608,035</u>	<u>\$116,119,093</u>	<u>\$108,952,888</u>

* See discussion on pages B-3 and C-4.

REVENUE: ESTIMATED STATE DRIVERS' LICENSE FEE REVENUE BY COUNTY*

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 736,187	\$ 705,741	\$ 731,569	\$ 736,105
Alpine	608	593	629	540
Amador	12,606	11,667	11,527	11,130
Butte	93,713	88,490	89,390	87,637
Calaveras	12,910	11,963	11,527	11,130
Colusa	8,961	8,503	9,012	9,077
Contra Costa	452,010	431,869	441,289	438,508
Del Norte	12,758	11,963	12,366	12,211
El Dorado	54,527	51,215	48,729	46,034
Fresno	309,542	294,339	301,179	298,246
Glenn	15,037	14,435	14,986	14,912
Humboldt	81,107	77,218	79,329	79,640
Imperial	53,312	50,128	51,768	51,329
Inyo	13,670	12,952	13,204	12,859
Kern	245,902	233,533	237,778	236,868
Kings	43,135	40,834	42,232	41,927
Lake	24,150	22,938	22,112	20,964
Lassen	14,125	13,545	13,518	13,291
Los Angeles	4,726,966	4,513,264	4,678,646	4,716,932
Madera	32,959	31,045	31,019	31,121
Marin	170,111	162,346	169,243	167,925
Mariposa	7,139	6,624	6,602	6,268
Mendocino	44,502	42,119	42,546	42,360
Merced	78,525	74,944	76,814	75,966
Modoc	5,620	5,339	5,554	5,403
Mono	4,860	4,746	5,030	4,863
Monterey	181,199	172,629	174,168	173,545
Napa	64,551	61,794	63,191	62,891
Nevada	31,288	29,167	27,980	26,691
Orange	1,318,970	1,250,718	1,266,963	1,249,283
Placer	80,195	75,043	72,727	70,239
Plumas	12,151	11,074	10,899	11,022
Riverside	399,458	375,611	367,094	359,516
Sacramento	514,131	487,928	494,629	489,945
San Benito	14,125	13,150	13,099	12,859
San Bernardino	523,548	494,256	491,695	484,758
San Diego	1,167,236	1,098,852	1,091,956	1,075,522
San Francisco	399,761	380,950	398,742	398,850
San Joaquin	216,284	204,861	209,484	208,880
San Luis Obispo	97,662	91,555	91,171	89,366
San Mateo	422,696	403,987	420,225	421,542
Santa Barbara	211,728	200,906	204,454	204,342
Santa Clara	883,819	840,107	854,807	848,488
Santa Cruz	126,216	119,931	119,256	116,381
Shasta	76,398	71,286	69,898	68,186
Sierra	2,126	2,076	2,096	2,161
Siskiyou	29,921	28,277	28,818	28,852
Solano	139,734	131,498	128,792	125,350
Sonoma	194,565	183,999	184,543	181,325
Stanislaus	165,555	157,304	158,659	155,174
Sutter	34,934	33,023	33,953	33,391
Tehama	24,150	22,938	22,845	22,260
Trinity	7,442	6,921	6,812	6,267
Tulare	136,393	129,323	130,993	130,861
Tuolumne	22,327	21,060	20,330	19,775
Ventura	328,375	309,961	309,458	304,297
Yolo	74,879	71,583	73,042	72,508
Yuba	31,744	30,057	30,076	29,500
Total	<u>\$15,188,503</u>	<u>\$14,434,178</u>	<u>\$14,720,453</u>	<u>\$14,657,273</u>

* See discussion on pages B-3 and C-4.

REVENUE: ESTIMATED STATE VEHICLE LICENSE FEE REVENUE BY COUNTY*

COUNTIES	FYE 6-30-78	FYE 6-30-77	FYE 6-30-76	FYE 6-30-75
Alameda	\$ 22,495,526	\$ 18,486,586	\$ 16,493,083	\$ 14,539,122
Alpine	17,896	13,788	13,164	10,718
Amador	511,663	404,709	329,446	275,682
Butte	3,608,018	3,282,715	2,535,452	2,109,893
Calaveras	520,517	439,414	339,492	282,232
Colusa	392,378	326,138	315,936	264,667
Contra Costa	13,868,660	11,357,988	9,732,686	8,293,099
Del Norte	450,432	398,330	326,328	280,446
El Dorado	1,915,530	1,546,167	1,139,724	933,926
Fresno	10,939,524	9,111,540	7,834,301	6,657,165
Glenn	615,177	520,182	453,811	387,623
Humboldt	2,677,837	2,271,853	2,031,064	1,754,424
Imperial	1,960,066	1,685,130	1,468,823	1,256,647
Inyo	542,397	474,500	409,469	352,195
Kern	8,994,758	7,652,442	6,410,166	5,454,999
Kings	1,481,449	1,234,988	1,116,860	947,323
Lake	1,079,735	975,731	732,333	607,335
Lassen	539,341	480,083	379,677	321,530
Los Angeles	144,000,977	119,901,871	104,956,079	92,059,471
Madera	1,341,456	1,108,998	905,890	762,741
Marin	4,858,702	4,114,215	3,509,587	2,986,957
Mariposa	281,278	251,314	187,414	151,238
Mendocino	1,687,921	1,439,673	1,187,876	1,019,370
Merced	2,772,036	2,282,236	1,986,376	1,662,133
Modoc	225,200	193,495	175,981	151,834
Mono	188,760	159,626	130,947	108,070
Monterey	5,767,063	4,818,857	4,138,340	3,527,008
Napa	2,339,051	2,010,715	1,705,775	1,433,191
Nevada	1,197,789	989,091	747,576	607,930
Orange	41,280,531	34,570,867	27,580,274	23,381,799
Placer	2,916,512	2,378,406	1,841,918	1,537,093
Plumas	449,471	388,309	332,217	279,255
Riverside	14,607,311	13,300,584	9,311,092	7,835,216
Sacramento	16,890,335	13,858,300	11,576,336	9,895,094
San Benito	518,878	436,386	367,206	307,538
San Bernardino	17,802,480	14,786,240	11,639,385	9,994,828
San Diego	36,261,760	30,211,391	24,738,932	20,789,015
San Francisco	10,472,050	8,525,202	8,011,322	7,172,506
San Joaquin	7,515,851	6,109,179	5,425,293	4,586,272
San Luis Obispo	3,520,005	3,153,533	2,343,882	1,941,090
San Mateo	14,108,126	11,379,896	9,989,037	8,682,508
Santa Barbara	6,483,178	5,455,748	4,587,648	3,956,608
Santa Clara	27,707,337	23,331,446	19,479,921	16,641,572
Santa Cruz	4,141,291	3,636,015	2,841,688	2,420,408
Shasta	3,032,968	2,626,482	2,001,964	1,657,072
Sierra	75,317	61,127	57,852	48,230
Siskiyou	1,108,153	954,940	794,689	678,191
Solano	4,507,025	3,646,339	2,970,903	2,529,074
Sonoma	6,881,453	5,823,563	4,672,867	3,925,349
Stanislaus	5,957,015	4,785,658	4,142,497	3,486,222
Sutter	1,275,126	1,038,556	917,322	768,696
Tehama	1,015,002	875,729	702,194	595,426
Trinity	298,112	262,734	209,584	171,781
Tulare	5,082,890	4,202,149	3,608,663	3,046,201
Tuolumne	906,587	774,121	583,026	479,318
Ventura	10,646,899	8,980,285	6,939,843	5,839,049
Yolo	2,504,453	2,029,604	1,825,290	1,543,345
Yuba	1,137,671	942,310	797,114	665,687
Out-of-State	7,948,388	4,081,887	4,436,955	3,659,788
Total	<u>\$494,323,312</u>	<u>\$410,539,361</u>	<u>\$ 346,420,570</u>	<u>\$297,713,200</u>

* See discussion on pages B-2 and C-3.

REVENUE: REPORTED STATE TRAILER COACH FEE REVENUE BY COUNTY*

COUNTIES	FYE 6-30-78	FYE 6-30-77	FYE 6-30-76	FYE 6-30-75
Alameda	\$ 997,175	\$ 870,991	\$ 748,508	\$ 596,318
Alpine	2,652	1,267	1,899	806
Amador	70,062	51,362	46,581	36,770
Butte	1,051,125	856,468	716,583	590,199
Calaveras	100,382	86,690	66,130	58,455
Colusa	34,667	32,882	27,415	24,596
Contra Costa	694,151	603,902	569,795	489,558
Del Norte	126,288	95,857	73,789	65,994
El Dorado	309,968	242,071	189,911	162,447
Fresno	1,009,373	848,564	749,069	647,081
Glenn	86,846	84,941	78,605	64,046
Humboldt	313,341	303,140	304,599	273,645
Imperial	231,585	223,637	187,789	172,588
Inyo	131,549	115,749	106,307	101,886
Kern	1,198,209	1,012,483	840,692	724,951
Kings	120,082	99,294	96,680	87,496
Lake	417,241	337,772	265,007	236,540
Lassen	145,372	120,386	102,255	89,204
Los Angeles	4,535,828	3,929,041	3,564,762	3,050,884
Madera	189,996	165,781	138,818	111,801
Marin	201,710	201,318	204,657	166,092
Mariposa	72,539	66,914	55,326	47,020
Mendocino	296,211	249,590	226,279	199,046
Merced	252,790	218,947	189,745	161,810
Modoc	45,947	33,596	31,947	27,657
Mono	34,429	32,103	28,450	28,191
Monterey	413,632	394,033	370,810	309,859
Napa	344,723	299,042	291,748	245,831
Nevada	232,415	190,702	145,228	125,046
Orange	3,088,648	2,825,198	2,700,417	2,405,984
Placer	406,696	340,333	265,727	204,601
Plumas	101,610	85,899	73,041	73,770
Riverside	4,858,999	3,508,798	2,731,790	2,244,022
Sacramento	1,306,803	1,090,460	985,661	844,481
San Benito	63,282	52,642	50,347	34,756
San Bernardino	2,456,755	2,018,189	1,629,754	1,329,389
San Diego	3,232,198	3,028,908	2,678,075	2,471,716
San Francisco	36,206	42,689	42,479	33,196
San Joaquin	644,346	544,763	460,848	405,714
San Luis Obispo	795,450	700,543	518,246	464,173
San Mateo	285,043	283,276	265,894	232,614
Santa Barbara	469,788	463,903	479,658	394,250
Santa Clara	2,098,541	1,854,550	1,591,873	1,334,826
Santa Cruz	526,468	542,200	479,843	417,267
Shasta	787,483	648,374	543,810	444,713
Sierra	9,521	7,525	8,083	11,712
Siskiyou	207,404	186,708	164,643	146,322
Solano	389,748	341,406	311,627	251,564
Sonoma	962,512	852,093	735,781	664,917
Stanislaus	564,428	486,079	438,538	391,241
Sutter	141,873	113,207	92,962	78,297
Tehama	245,157	202,096	171,686	144,481
Trinity	80,941	68,111	61,027	53,090
Tulare	541,531	459,341	405,060	341,539
Tuolumne	218,030	178,979	146,275	124,985
Ventura	1,021,019	1,023,690	987,337	740,866
Yolo	201,241	177,295	161,169	148,324
Yuba	159,500	128,044	105,341	97,526
Out-of-State	269,883	290,493	228,199	154,247
Total	<u>\$39,831,392</u>	<u>\$34,314,315</u>	<u>\$29,934,575</u>	<u>\$25,580,400</u>

Source: Department of Motor Vehicles, Statement of Trailer Coach Transactions and Vehicle License Fees Collected.
 * See discussion on pages B-2 and C-3.

REVENUE: ESTIMATED OTHER STATE REVENUE BY COUNTY*

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 3,452,082	\$ 2,408,327	\$ 2,312,530	\$ 1,848,336
Alpine	3,358	2,150	1,998	1,681
Amador	80,924	54,878	50,797	39,650
Butte	559,392	390,514	379,635	284,258
Calaveras	83,425	56,901	50,925	41,011
Colusa	71,098	51,974	60,258	40,075
Contra Costa	2,834,413	1,768,706	1,439,704	1,114,523
Del Norte	75,848	53,595	51,550	39,922
El Dorado	320,240	211,336	182,554	140,223
Fresno	1,802,371	1,264,645	1,205,270	945,107
Glenn	109,297	77,665	77,310	59,061
Humboldt	444,815	317,099	309,298	248,040
Imperial	346,425	248,613	246,215	183,791
Inyo	112,372	78,846	76,240	58,528
Kern	1,602,861	1,097,386	1,048,119	803,431
Kings	271,941	190,381	189,341	144,051
Lake	155,519	106,022	99,836	74,268
Lassen	91,835	63,871	60,551	47,431
Los Angeles	23,685,935	16,107,992	15,060,905	12,213,904
Madera	221,228	152,542	142,836	111,084
Marin	689,028	483,118	457,257	355,680
Mariposa	43,592	30,406	27,957	20,816
Mendocino	281,232	197,181	184,759	146,081
Merced	481,614	338,211	337,182	250,469
Modoc	43,095	30,493	29,449	24,790
Mono	40,984	28,341	25,458	19,994
Monterey	878,948	618,773	591,671	458,555
Napa	350,632	247,821	238,761	182,278
Nevada	189,099	125,726	110,639	84,814
Orange	6,230,702	4,250,714	3,821,407	3,031,950
Placer	476,657	322,518	289,571	220,794
Plumas	74,343	50,999	50,019	40,076
Riverside	2,320,995	1,549,025	1,374,377	1,061,671
Sacramento	2,614,086	1,803,539	1,674,891	1,314,794
San Benito	80,193	56,018	57,943	42,884
San Bernardino	2,927,157	1,971,740	1,774,256	1,387,594
San Diego	5,516,715	3,767,437	3,505,976	2,695,664
San Francisco	1,650,560	1,156,474	1,095,385	916,228
San Joaquin	1,239,052	859,987	842,961	644,642
San Luis Obispo	564,228	390,585	358,469	268,348
San Mateo	2,097,337	1,444,119	1,357,914	1,061,917
Santa Barbara	1,023,069	711,722	668,516	519,516
Santa Clara	4,151,022	2,876,481	2,682,903	2,111,989
Santa Cruz	607,793	426,262	387,572	307,226
Shasta	497,822	340,519	310,084	237,728
Sierra	12,245	8,626	8,717	7,102
Siskiyou	201,589	141,903	135,360	106,389
Solano	708,222	481,204	445,825	337,074
Sonoma	1,050,396	723,368	677,515	526,239
Stanislaus	926,423	643,576	614,907	477,687
Sutter	198,654	140,046	139,257	106,559
Tehama	179,707	125,265	117,451	91,351
Trinity	46,727	32,832	32,106	24,086
Tulare	820,613	577,914	555,275	431,867
Tuolumne	144,322	97,269	87,920	68,898
Ventura	1,601,019	1,099,762	992,510	768,072
Yolo	424,390	297,666	293,253	221,248
Yuba	177,184	123,838	120,168	92,709
Out-of-State	772,614	541,696	565,099	457,672
Total	<u>\$78,659,439</u>	<u>\$53,816,617</u>	<u>\$50,086,612</u>	<u>\$39,561,826</u>

* See discussion on pages C-4 and C-5.

REVENUE: ESTIMATED STATE HIGHWAY PROPERTIES RENTAL REVENUE BY COUNTY

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 374,196	\$ 334,461	\$ 334,666	\$ 330,246
Alpine				
Amador	21		12	13
Butte	3,616	3,738	3,548	3,608
Calaveras	2	2	2	2
Colusa	21			
Contra Costa	16,987	18,269	21,637	28,148
Del Norte	1,421	1,288	1,146	1,638
El Dorado	22,242	22,839	21,942	21,555
Fresno	258,961	261,046	257,325	246,541
Glenn				
Humboldt	52,546	47,817	42,917	19,094
Imperial	2		22	15
Inyo				
Kern	863	717	989	865
Kings	1,492	1,460	1,554	1,563
Lake				
Lassen	2	53	91	554
Los Angeles	1,026,683	984,994	1,071,425	1,125,810
Madera	1,454	3,055	3,435	3,700
Marin	10,659	10,185	10,180	11,658
Mariposa				
Mendocino	534	316	327	349
Merced	2,150	2,301	1,620	1,846
Modoc				
Mono	33	103	172	316
Monterey	14,713	13,284	14,223	13,527
Napa	4,202	4,779	2,314	1,999
Nevada	1,165	1,824	2,090	1,746
Orange	50,119	57,679	114,555	150,841
Placer	5,537	4,538	4,188	4,092
Plumas	79	80		2
Riverside	10,428	9,832	10,485	10,261
Sacramento	102,706	121,115	155,340	163,528
San Benito	329	401	376	728
San Bernardino	14,265	12,936	14,262	15,642
San Diego	115,622	101,381	108,290	103,163
San Francisco	50,930	44,521	37,581	36,238
San Joaquin	18,693	17,460	16,092	11,447
San Luis Obispo	2,588	2,225	2,100	4,516
San Mateo	12,809	13,101	12,157	11,600
Santa Barbara	1,931	1,909	1,770	2,321
Santa Clara	141,118	134,280	128,006	123,436
Santa Cruz	117	115	826	803
Shasta	1,704	1,455	1,638	1,636
Sierra	52	23	27	28
Siskiyou	21	14	42	25
Solano	13,335	11,654	12,718	10,200
Sonoma	7,606	9,697	10,967	9,681
Stanislaus	5,306	5,398	5,806	5,504
Sutter	19,370	16,401	17,066	17,398
Tehama	784	821	880	840
Trinity	5	34	64	100
Tulare	377	491	460	600
Tuolumne	6,161	4,804	4,323	4,044
Ventura	1,287	1,313	1,392	1,959
Yolo	4,166	3,023	2,132	2,230
Yuba	2,050	2,693	3,824	1,051
Total	<u>\$2,383,460</u>	<u>\$2,291,930</u>	<u>\$2,459,004</u>	<u>\$2,508,707</u>

REVENUE: ESTIMATED PAYMENTS INTO THE FEDERAL HIGHWAY TRUST FUND BY COUNTY

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 29,525,040	\$ 29,115,442	\$ 24,558,621	\$ 27,747,191
Alpine	29,788	25,849	20,662	24,575
Amador	530,775	498,236	404,224	447,139
Butte	3,985,552	3,869,565	3,200,949	3,466,825
Calaveras	563,272	527,316	419,058	462,124
Colusa	537,545	547,995	473,626	525,658
Contra Costa	30,636,011	25,973,520	16,223,015	19,177,826
Del Norte	574,104	580,952	476,805	537,646
El Dorado	2,498,163	2,308,298	1,843,645	2,013,324
Fresno	14,448,049	14,189,053	11,841,180	13,198,392
Glenn	838,137	828,454	703,022	770,805
Humboldt	3,432,436	3,410,749	2,865,596	3,216,883
Imperial	2,914,524	2,953,225	2,496,337	2,699,617
Inyo	1,038,532	1,048,815	904,340	989,580
Kern	13,555,074	12,665,912	10,659,764	11,789,844
Kings	2,332,296	2,247,553	1,893,974	2,088,247
Lake	993,849	933,142	765,536	815,159
Lassen	651,283	627,480	494,288	544,838
Los Angeles	222,974,945	211,169,187	174,938,585	204,669,773
Madera	1,613,989	1,552,220	1,269,360	1,382,175
Marin	5,799,936	5,703,538	4,763,279	5,227,810
Mariposa	283,667	274,644	225,158	238,554
Mendocino	2,071,648	2,025,900	1,688,418	1,844,898
Merced	3,990,968	3,936,126	3,313,263	3,690,395
Modoc	335,796	330,865	274,428	305,085
Mono	394,019	391,609	331,644	373,415
Monterey	7,166,817	7,108,420	5,960,589	6,546,450
Napa	2,659,291	2,615,252	2,173,170	2,372,953
Nevada	1,341,832	1,236,219	995,992	1,075,891
Orange	53,149,269	50,431,009	41,166,258	46,009,162
Placer	3,704,593	3,521,899	2,863,477	3,101,202
Plumas	522,651	487,250	406,344	457,328
Riverside	18,625,872	17,575,892	14,227,322	15,705,607
Sacramento	21,451,707	20,754,648	17,348,274	19,431,964
San Benito	557,855	537,655	470,977	509,475
San Bernardino	24,691,195	23,561,827	19,105,035	21,189,352
San Diego	45,902,564	44,145,873	36,126,433	39,777,387
San Francisco	14,972,054	14,805,546	12,628,437	14,519,430
San Joaquin	10,189,662	9,965,359	8,367,393	9,246,666
San Luis Obispo	4,439,148	4,309,641	3,544,248	3,805,476
San Mateo	18,372,670	17,728,399	14,791,012	16,421,269
Santa Barbara	8,769,298	8,526,227	7,093,794	7,910,644
Santa Clara	35,111,718	34,207,009	28,491,730	31,616,202
Santa Cruz	4,581,320	4,443,409	3,597,756	3,960,716
Shasta	3,666,681	3,478,602	2,770,235	2,995,112
Sierra	79,887	74,962	61,985	71,326
Siskiyou	1,559,152	1,545,112	1,282,075	1,433,122
Solano	5,929,922	5,739,724	4,718,777	5,193,046
Sonoma	8,025,942	7,717,159	6,303,888	6,950,434
Stanislaus	6,955,590	6,736,843	5,574,906	6,152,656
Sutter	1,401,409	1,362,232	1,136,914	1,256,904
Tehama	1,412,918	1,398,420	1,171,880	1,296,463
Trinity	290,437	276,582	226,747	246,346
Tulare	6,112,037	5,994,983	4,970,424	5,452,578
Tuolumne	985,048	915,694	744,875	801,973
Ventura	13,018,206	12,521,805	10,406,527	11,186,866
Yolo	3,535,341	3,510,267	2,951,951	3,284,014
Yuba	1,277,516	1,250,436	1,054,798	1,156,208
Total	<u>\$677,009,000</u>	<u>\$646,220,000</u>	<u>\$529,783,000</u>	<u>\$599,382,000</u>

EXPENDITURES: PAYMENTS TO LOCAL AGENCIES RESTRICTED TO HIGHWAY USE-GASOLINE TAX*

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 17,551,453	\$ 17,008,166	\$ 16,540,554	\$ 16,545,020
Alpine	123,616	119,053	118,231	113,854
Amador	451,946	436,407	424,512	415,547
Butte	2,352,608	2,188,110	2,017,724	1,950,194
Calaveras	587,421	577,286	568,388	553,603
Colusa	563,805	559,676	553,622	549,508
Contra Costa	10,144,104	9,637,772	9,129,908	8,901,906
Del Norte	338,559	328,897	325,388	323,092
El Dorado	1,440,814	1,442,813	1,473,786	1,190,642
Fresno	7,697,153	7,374,175	6,959,621	6,846,206
Glenn	710,716	702,918	691,866	687,269
Humboldt	1,919,449	1,858,040	1,765,918	1,750,880
Imperial	2,267,149	2,240,574	2,200,237	2,183,257
Inyo	808,313	801,383	794,816	780,296
Kern	6,039,797	5,758,389	5,447,130	5,292,208
Kings	1,179,170	1,170,060	1,142,131	1,133,089
Lake	729,377	690,591	661,142	637,371
Lassen	754,405	747,544	736,599	722,941
Los Angeles	110,732,400	108,257,877	104,708,026	104,920,436
Madera	1,349,508	1,303,762	1,276,141	1,265,585
Marin	3,620,511	3,491,178	3,319,255	3,242,657
Mariposa	403,553	394,196	386,915	380,920
Mendocino	1,197,064	1,156,012	1,111,801	1,097,477
Merced	2,123,044	2,080,813	2,021,410	1,986,973
Modoc	628,415	622,460	618,183	614,254
Mono	562,802	557,578	551,968	509,774
Monterey	4,350,901	4,185,073	3,925,657	3,777,270
Napa	1,698,926	1,610,771	1,520,873	1,473,415
Nevada	895,350	831,637	784,483	741,005
Orange	30,663,849	29,062,250	27,272,526	26,549,855
Placer	2,068,642	1,874,886	1,721,012	1,601,152
Plumas	623,090	605,864	593,248	543,316
Riverside	10,042,264	9,099,070	8,375,799	8,151,365
Sacramento	11,482,242	10,726,583	10,230,016	10,053,618
San Benito	465,767	456,359	446,762	440,449
San Bernardino	12,527,195	11,482,029	10,791,820	10,496,804
San Diego	26,395,619	24,683,849	23,237,927	22,588,708
San Francisco	9,193,295	9,064,106	8,831,131	8,955,126
San Joaquin	5,264,494	5,035,266	4,790,546	4,673,715
San Luis Obispo	2,473,447	2,282,747	2,105,990	2,015,147
San Mateo	10,393,512	10,068,547	9,623,667	9,525,487
Santa Barbara	4,518,289	4,313,085	4,082,853	4,031,794
Santa Clara	20,791,714	19,886,409	18,877,996	18,533,493
Santa Cruz	2,829,400	2,635,542	2,450,226	2,380,430
Shasta	2,055,668	1,850,232	1,653,955	1,575,592
Sierra	303,273	300,825	294,311	285,411
Siskiyou	1,295,652	1,267,488	1,253,964	1,210,564
Solano	3,485,038	3,221,802	3,018,495	2,932,589
Sonoma	4,664,651	4,321,184	4,035,988	3,920,287
Stanislaus	4,163,728	3,891,717	3,655,903	3,518,852
Sutter	941,153	915,220	889,825	875,499
Tehama	981,027	954,237	927,752	919,112
Trinity	537,953	533,266	517,237	513,396
Tulare	3,739,106	3,643,461	3,516,206	3,459,455
Tuolumne	660,048	633,707	611,221	586,484
Ventura	7,864,508	7,315,537	6,790,458	6,581,242
Yolo	1,812,517	1,721,703	1,642,276	1,579,513
Yuba	770,770	735,385	703,046	684,404
Total	<u>\$ 366,230,240</u>	<u>\$350,715,567</u>	<u>\$334,718,441</u>	<u>\$329,769,508</u>

* See discussion on page D-1.

EXPENDITURES: PAYMENTS TO LOCAL AGENCIES RESTRICTED
TO HIGHWAY USE-HIGHWAY PROPERTY RENTALS *

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 296,829	\$ 311,633	\$ 319,202
Alpine			
Amador	12	12	12
Butte	2,919	3,670	3,395
Calaveras	2	2	
Colusa			2
Contra Costa	17,529	28,103	24,896
Del Norte	720	1,188	2,051
El Dorado		18,937	23,050
Fresno	257,035	238,815	243,194
Glenn			
Humboldt	36,407	12,314	18,135
Imperial	22	14	29
Inyo			
Kern	709	880	1,091
Kings	1,575	1,591	1,460
Lake			
Lassen	94	48	514
Los Angeles	973,731	1,053,192	1,091,552
Madera	3,552	3,766	2,455
Marin	10,525	11,864	12,669
Mariposa			18
Mendocino	339	355	533
Merced	1,531	1,853	1,716
Modoc			
Mono	178	322	437
Monterey	12,711	13,266	13,566
Napa	2,368	2,028	2,006
Nevada	2,011	1,633	2,138
Orange	32,226	123,732	168,829
Placer	4,156	4,162	4,304
Plumas		2	492
Riverside	9,958	9,259	10,223
Sacramento	23,360	154,125	144,191
San Benito	390	740	900
San Bernardino	13,340	15,612	16,331
San Diego	95,620	94,047	91,958
San Francisco	38,852	36,875	46,281
San Joaquin	16,122	11,058	10,158
San Luis Obispo	2,139	4,594	7,697
San Mateo	11,593	11,133	12,358
Santa Barbara	1,749	2,362	1,553
Santa Clara	105,358	111,438	109,927
Santa Cruz	231	697	799
Shasta	1,692	1,663	1,608
Sierra	29	29	
Siskiyou	38	26	8
Solano	13,149	10,380	7,176
Sonoma	10,507	9,779	8,528
Stanislaus	5,807	5,043	5,068
Sutter	17,237	16,866	16,554
Tehama	910	856	616
Trinity	65	103	74
Tulare	476	611	957
Tuolumne	4,470	4,115	3,763
Ventura		1,993	2,457
Yolo	2,001	2,016	2,373
Yuba	3,953	1,069	20
	<u>\$2,036,227</u>	<u>\$2,339,871</u>	<u>\$2,439,324</u>
Total			

* See discussion on page D-1.

**EXPENDITURES: PAYMENTS TO LOCAL AGENCIES NOT
RESTRICTED TO HIGHWAY USE--MOTOR VEHICLE LICENSE FEES ***

COUNTIES	FYE	FYE	FYE	FYE
	6-30-78	6-30-77	6-30-76	6-30-75
Alameda	\$ 24,691,891	\$ 20,826,256	\$ 18,057,654	\$ 16,672,328
Alpine	8,766	6,982	5,931	4,484
Amador	254,843	215,023	182,788	156,547
Butte	1,780,881	1,448,757	1,237,295	1,071,343
Calaveras	206,860	168,270	145,379	131,213
Colusa	200,128	168,635	146,288	135,339
Contra Costa	12,061,467	10,056,912	8,708,991	8,015,261
Del Norte	195,964	165,036	143,007	124,919
El Dorado	1,020,022	806,376	686,434	593,681
Fresno	8,418,482	6,803,123	5,788,748	5,336,260
Glenn	308,835	256,675	210,604	191,379
Humboldt	1,726,671	1,438,240	1,219,761	1,092,092
Imperial	1,691,359	1,383,708	1,190,826	1,064,568
Inyo	228,590	188,382	162,974	150,689
Kern	5,598,327	4,541,911	3,920,818	3,617,680
Kings	1,135,154	939,987	791,699	730,686
Lake	295,551	248,949	215,608	185,641
Lassen	280,804	236,829	205,273	177,061
Los Angeles	154,355,308	129,591,923	112,119,093	103,701,292
Madera	768,408	645,333	559,546	484,229
Marin	4,276,635	3,596,439	3,118,002	2,854,633
Mariposa	91,546	73,489	62,440	49,446
Mendocino	844,951	704,297	605,803	524,492
Merced	2,111,534	1,746,287	1,509,769	1,362,718
Modoc	125,389	105,731	91,699	84,867
Mono	76,291	63,588	53,539	40,809
Monterey	5,478,573	4,567,358	3,852,898	3,363,430
Napa	1,710,942	1,412,576	1,214,617	1,079,812
Nevada	492,069	391,642	331,294	279,999
Orange	38,381,334	31,706,474	27,130,816	24,320,294
Placer	1,486,377	1,204,926	1,033,782	929,865
Plumas	163,940	138,061	119,477	95,938
Riverside	9,865,043	8,249,409	7,089,410	6,461,883
Sacramento	10,988,814	9,144,275	7,905,548	7,309,504
San Benito	325,719	274,632	238,223	217,463
San Bernardino	13,470,166	10,817,257	9,361,613	8,598,416
San Diego	33,932,534	27,255,116	23,201,775	20,853,226
San Francisco	16,642,606	14,062,363	12,209,161	11,304,657
San Joaquin	5,671,438	4,739,565	4,074,004	3,752,866
San Luis Obispo	2,329,530	1,923,026	1,642,789	1,406,727
San Mateo	12,652,523	10,673,713	9,256,970	8,429,912
Santa Barbara	4,861,289	4,075,827	3,533,789	3,214,658
Santa Clara	26,720,487	22,264,606	19,149,398	17,394,715
Santa Cruz	2,631,546	2,157,623	1,782,447	1,586,113
Shasta	1,666,075	1,268,385	886,438	805,900
Sierra	43,115	35,917	28,894	26,762
Siskiyou	585,344	493,908	428,457	395,700
Solano	4,489,685	3,637,594	3,105,752	2,786,946
Sonoma	4,462,574	3,649,980	3,118,140	2,677,733
Stanislaus	4,293,502	3,478,511	2,970,195	2,561,787
Sutter	736,917	604,338	517,031	450,906
Tehama	493,050	412,126	355,523	324,364
Trinity	104,870	85,686	69,156	56,485
Tulare	3,545,275	2,894,868	2,453,287	2,217,298
Tuolumne	329,490	263,798	226,921	208,544
Ventura	9,528,396	7,753,114	6,575,187	5,980,889
Yolo	1,919,510	1,587,283	1,372,232	1,203,272
Yuba	616,718	519,318	449,811	416,614
Total	\$443,374,108	\$368,170,413	\$316,825,004	\$289,266,335

* See discussion on page D-2.

EXPENDITURES: PAYMENTS TO LOCAL AGENCIES
 NOT RESTRICTED TO HIGHWAY USE-TRAILER COACH FEES*

COUNTIES	FYE 6-30-78	FYE 6-30-77	FYE 6-30-76	FYE 6-30-75
Alameda	\$ 896,910	\$ 917,247	\$ 599,440	\$ 598,193
Alpine	1,381	1,940	988	725
Amador	60,963	54,264	38,338	35,015
Butte	942,867	852,539	586,523	576,991
Calaveras	93,061	83,837	59,016	53,449
Colusa	31,486	32,078	25,239	22,801
Contra Costa	640,453	639,742	487,234	505,297
Del Norte	109,126	92,388	62,396	66,741
El Dorado	269,628	239,857	157,517	165,708
Fresno	906,519	940,487	641,067	644,664
Glenn	82,919	90,896	63,797	65,074
Humboldt	301,687	351,354	269,006	285,960
Imperial	211,919	250,449	170,243	161,406
Inyo	115,677	134,192	97,707	105,540
Kern	1,076,387	1,045,574	713,573	717,620
Kings	105,023	113,863	86,665	83,476
Lake	373,662	327,750	231,166	238,021
Lassen	129,623	132,764	87,976	80,781
Los Angeles	4,116,887	4,272,455	3,093,979	3,195,624
Madera	179,165	170,023	110,183	110,111
Marin	200,824	236,496	166,361	126,421
Mariposa	67,620	72,009	45,872	48,366
Mendocino	272,968	270,126	195,980	207,623
Merced	233,309	239,005	163,297	152,320
Modoc	39,012	39,161	25,931	29,507
Mono	33,778	36,320	25,303	30,647
Monterey	397,594	444,307	307,593	318,457
Napa	310,134	319,730	250,562	267,798
Nevada	207,441	183,757	121,885	138,242
Orange	2,904,594	3,210,655	2,358,211	2,525,694
Placer	369,833	326,697	212,970	204,032
Plumas	93,506	93,323	66,587	83,331
Riverside	4,174,981	3,328,949	2,271,409	2,226,728
Sacramento	1,181,630	1,139,978	848,304	857,417
San Benito	56,750	57,763	38,735	27,864
San Bernardino	2,207,935	2,004,723	1,324,752	1,372,140
San Diego	3,086,508	3,197,054	2,403,814	2,563,881
San Francisco	36,589	53,777	34,023	31,819
San Joaquin	596,389	542,256	396,543	425,811
San Luis Obispo	746,227	683,479	461,510	437,003
San Mateo	273,490	319,976	231,155	237,245
Santa Barbara	453,498	551,550	389,569	382,227
Santa Clara	1,966,275	1,937,811	1,349,129	1,343,872
Santa Cruz	532,528	573,341	410,426	443,394
Shasta	723,865	664,092	437,938	431,184
Sierra	8,487	9,030	9,814	11,364
Siskiyou	187,673	206,461	139,161	148,301
Solano	365,620	359,516	254,876	241,901
Sonoma	914,484	865,258	650,878	697,619
Stanislaus	522,402	492,757	389,212	408,118
Sutter	123,849	112,632	80,598	78,986
Tehama	222,615	205,311	142,267	152,859
Trinity	73,831	71,071	50,658	51,994
Tulare	494,816	487,105	346,729	342,857
Tuolumne	198,985	180,914	123,094	123,791
Ventura	976,829	1,124,893	763,034	746,840
Yolo	188,085	183,014	146,757	147,728
Yuba	139,886	135,447	93,755	95,461
Total	<u>\$36,230,183</u>	<u>\$35,703,443</u>	<u>\$25,310,745</u>	<u>\$25,874,039</u>

* See discussion on page D-2.

EXPENDITURES: REPORTED HIGHWAY CONSTRUCTION EXPENDITURES BY COUNTY

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-73</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 20,010,978	\$ 30,096,516	\$ 26,473,716	\$ 15,463,963
Alpine	356,640	350,647	439,028	325,200
Amador	1,000,333	2,048,199	1,635,663	1,127,789
Butte	1,518,404	1,509,802	3,642,212	3,818,154
Calaveras	972,832	1,350,860	1,323,640	3,000,270
Colusa	713,690	1,744,757	2,064,969	1,327,796
Contra Costa	13,129,814	27,199,473	18,067,891	32,900,387
Del Norte	2,327,329	4,537,084	3,485,497	550,462
El Dorado	3,260,444	3,839,108	749,015	443,485
Fresno	10,365,291	15,361,635	1,918,865	3,904,828
Glenn	789,308	348,081	2,903,799	1,530,797
Humboldt	5,667,908	8,915,643	13,602,429	15,078,191
Imperial	7,044,409	7,728,324	6,292,399	1,888,012
Inyo	1,575,182	1,548,224	2,409,657	5,800,719
Kern	11,546,072	8,605,114	8,944,053	18,294,353
Kings	947,090	1,866,651	4,187,104	1,553,081
Lake	1,573,443	886,091	965,736	1,927,353
Lassen	2,161,352	2,894,880	3,403,562	1,517,215
Los Angeles	78,972,011	82,434,611	105,589,873	140,634,421
Madera	1,511,513	763,047	878,580	2,770,431
Marin	4,936,203	3,536,877	1,607,905	8,436,929
Mariposa	960,620	969,914	2,991,580	1,290,329
Mendocino	4,110,284	4,798,316	4,323,882	4,217,753
Merced	1,820,568	955,051	2,196,604	1,904,893
Modoc	2,774,021	938,757	926,622	449,808
Mono	3,550,715	2,274,271	1,949,378	1,710,748
Monterey	9,077,578	7,924,504	8,745,308	13,563,666
Napa	4,082,214	7,583,987	6,919,733	5,414,783
Nevada	2,761,920	2,604,150	2,340,347	2,650,974
Orange	19,387,442	38,587,965	5,301,103	21,879,374
Placer	4,084,282	1,874,698	8,443,470	8,772,638
Plumas	1,892,021	929,838	2,950,811	2,305,790
Riverside	39,841,181	18,008,017	21,306,349	23,968,874
Sacramento	9,736,999	12,132,956	(3,360,392)	15,939,545
San Benito	1,127,295	577,066	2,052,186	1,143,498
San Bernardino	16,492,608	18,136,505	24,557,578	33,612,516
San Diego	55,157,203	68,566,119	62,186,362	68,776,775
San Francisco	2,941,830	1,910,218	672,847	3,546,089
San Joaquin	25,251,193	14,858,080	9,623,871	12,381,599
San Luis Obispo	7,213,844	7,324,981	5,893,793	9,650,205
San Mateo	6,745,487	9,057,271	13,151,264	21,960,836
Santa Barbara	5,065,118	2,336,009	5,306,362	10,107,094
Santa Clara	11,116,173	12,215,091	11,450,137	23,560,027
Santa Cruz	2,530,252	2,019,277	1,819,725	1,641,881
Shasta	5,336,562	5,066,128	1,555,626	3,405,067
Sierra	740,707	1,945,112	2,539,074	1,120,138
Siskiyou	3,771,982	5,106,581	7,860,941	8,287,087
Solano	4,001,762	1,494,596	4,208,636	7,292,464
Sonoma	4,385,274	4,020,725	5,514,655	8,759,217
Stanislaus	2,495,308	2,706,543	7,502,650	7,704,260
Sutter	1,633,670	3,595,699	1,226,585	2,002,457
Tehama	1,475,355	972,087	535,249	660,267
Trinity	2,219,879	1,429,507	829,711	2,039,119
Tulare	5,287,824	6,036,018	7,578,149	4,076,734
Tuolumne	1,649,120	1,843,366	4,584,664	4,600,132
Ventura	5,229,708	5,629,441	6,506,733	9,413,984
Yolo	4,037,512	12,463,386	11,650,000	8,066,123
Yuba	3,138,686	600,035	1,595,017	1,423,279
Total	\$ 453,504,443	\$ 497,057,889	\$ 476,022,203	\$ 621,593,859

Source: State of California Department of Transportation, State Highway Program Financial Statements and Statistical Reports.

EXPENDITURES: REPORTED HIGHWAY MAINTENANCE EXPENDITURES BY COUNTY

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 11,257,631	\$ 8,709,249	\$ 8,220,702	\$ 7,312,698
Alpine	937,939	894,077	432,710	613,019
Amador	1,842,085	1,274,437	786,919	1,086,503
Butte	1,546,573	1,309,552	1,117,935	981,649
Calaveras	949,169	814,333	736,066	752,746
Colusa	586,327	482,243	438,522	431,226
Contra Costa	4,507,102	3,792,873	3,632,070	3,179,531
Del Norte	871,695	732,629	769,750	762,386
El Dorado	3,856,129	3,242,029	2,656,891	2,301,440
Fresno	2,851,054	2,520,854	2,378,242	2,413,168
Glenn	623,097	447,724	528,945	473,947
Humboldt	3,145,083	2,482,278	2,321,301	2,599,403
Imperial	2,150,468	1,651,573	1,443,404	1,596,257
Inyo	1,875,278	1,679,490	1,685,549	2,334,193
Kern	5,992,627	4,889,011	4,870,072	4,731,692
Kings	728,310	669,884	604,229	589,214
Lake	805,998	730,229	671,420	656,876
Lassen	2,339,237	2,170,006	2,006,632	1,044,044
Los Angeles	31,434,258	23,572,339	24,041,276	27,766,976
Madera	855,289	679,232	732,581	819,962
Marin	1,465,856	1,255,264	1,234,568	1,260,918
Mariposa	556,803	427,844	436,718	421,888
Mendocino	3,116,928	2,343,719	2,336,793	2,232,870
Merced	1,885,064	1,507,460	1,423,310	1,292,761
Modoc	1,551,295	1,615,435	1,283,740	629,267
Mono	4,531,946	3,259,185	4,430,106	6,213,933
Monterey	2,206,317	1,739,674	1,677,945	1,678,783
Napa	1,089,967	869,585	884,639	904,688
Nevada	3,205,324	1,639,850	1,696,051	1,871,334
Orange	6,600,581	5,420,606	4,581,346	5,889,759
Placer	4,115,769	1,972,391	2,182,287	2,234,522
Plumas	2,320,278	2,053,973	1,616,606	814,814
Riverside	5,643,272	4,656,859	4,485,897	4,208,095
Sacramento	5,999,043	4,428,438	4,042,571	4,161,110
San Benito	310,742	338,225	286,040	259,711
San Bernardino	8,408,986	7,173,439	6,792,673	6,384,554
San Diego	7,204,651	5,970,345	5,673,294	5,697,487
San Francisco	1,827,921	1,479,003	1,332,033	895,335
San Joaquin	3,917,395	2,921,119	2,584,460	2,938,152
San Luis Obispo	2,338,592	1,912,798	1,859,851	1,781,126
San Mateo	4,685,361	4,028,922	3,708,637	3,459,767
Santa Barbara	2,406,040	2,242,586	2,098,290	2,073,726
Santa Clara	6,010,098	5,133,853	4,323,406	4,258,242
Santa Cruz	1,787,545	1,484,437	1,372,605	1,230,029
Shasta	5,801,000	5,211,900	4,071,157	2,125,451
Sierra	1,163,307	888,710	792,863	921,934
Siskiyou	5,516,862	3,878,789	3,106,448	2,089,079
Solano	6,890,006	4,771,313	4,241,886	4,077,183
Sonoma	2,692,956	2,150,767	1,875,624	1,894,242
Stanislaus	1,352,254	1,168,539	1,037,172	1,079,536
Sutter	540,147	456,858	516,620	501,450
Tehama	2,486,781	2,276,422	1,691,306	967,498
Trinity	2,419,453	2,175,035	1,692,025	1,165,003
Tulare	2,197,799	1,882,801	1,945,774	1,947,793
Tuolumne	959,751	803,642	793,031	997,771
Ventura	3,842,888	2,912,032	2,741,391	2,620,950
Yolo	2,408,965	1,876,503	1,722,166	1,940,169
Yuba	519,418	438,966	441,651	469,612
Total	\$ 201,132,710	\$ 159,511,329	\$ 149,088,196	\$ 148,037,472

Source: State of California Department of Transportation, State Highway Program
Financial Statements and Statistical Reports.

EXPENDITURES: REPORTED LOCAL ASSISTANCE,
OTHER PROJECT EXPENDITURES
AND ESTIMATED ADMINISTRATION
AND OTHER PROJECT EXPENDITURES
FYE 6/30/78¹

COUNTIES	REPORTED ²		ESTIMATED ³
	LOCAL ASSISTANCE	OTHER PROJECTS	ADMINISTRATION, OTHER PROJECTS
Alameda	\$ 2,077,856	\$ 145,529	\$ 7,789,648
Alpine	14,193	(403)	492,590
Amador	72,720	9,032	1,003,263
Butte	791,582	42,075	923,233
Calaveras	164,946	(820)	571,938
Colusa	318,102	3,740	366,474
Contra Costa	2,520,949	(84)	3,729,627
Del Norte	29,426	17	695,999
El Dorado	91,307	17,574	2,239,251
Fresno	2,452,691	35,047	2,604,797
Glenn	335,693		393,532
Humboldt	765,350	8,542	2,185,622
Imperial	782,124	3,790,955	1,872,000
Inyo	4,170	39,175	1,087,519
Kern	2,049,285	995,901	4,253,046
Kings	781,861	27,909	462,488
Lake	266,989	25,062	574,359
Lassen	156,451	(145)	1,380,019
Los Angeles	25,675,150	1,548,759	24,508,335
Madera	445,207		590,199
Marin	1,420,216		1,292,655
Mariposa	235,717	706	382,103
Mendocino	312,344	71,430	1,986,413
Merced	442,670	(15)	1,121,613
Modoc	179,189	2,045	1,075,460
Mono	275,575	24,528	2,598,513
Monterey	1,613,701	(37)	2,142,296
Napa	371,947	5,671	1,010,187
Nevada	41,508	6,169	1,867,541
Orange	870,752	2,536	5,481,324
Placer	371,878	10,355	2,462,476
Plumas	136,849	14,275	1,339,900
Riverside	1,651,356	333,053	7,462,671
Sacramento	3,036,541	(21,316)	4,041,108
San Benito	226,780	(1,741)	283,538
San Bernardino	5,597,632	283,976	6,003,523
San Diego	3,413,452	4,043,599	10,039,374
San Francisco	2,556,383	40,561	1,228,651
San Joaquin	825,389	33,880	4,893,694
San Luis Obispo	614,224	24,834	1,983,129
San Mateo	1,369,080	55,929	3,052,831
Santa Barbara	1,560,536	109,070	1,758,627
Santa Clara	5,446,470	104,755	4,210,355
Santa Cruz	341,882	(23)	1,160,243
Shasta	1,257,600	28,874	3,420,117
Sierra	255,130		646,457
Siskiyou	651,369	39	3,097,568
Solano	815,614	26,090	3,784,226
Sonoma	378,387	28,646	1,815,445
Stanislaus	366,336	5,469	946,644
Sutter	558,377	14,923	454,425
Tehama	741,449	34,648	1,368,892
Trinity	309,880	92,335	1,426,211
Tulare	1,018,139	37,055	1,685,501
Tuolumne	136,105	29,039	656,812
Ventura	639,336	157,194	2,468,489
Yolo	673,905	17,335	1,638,205
Yuba	356,898	846,284	623,788
Total	<u>\$80,866,648</u>	<u>\$13,150,036</u>	<u>\$150,634,944</u>

1/ Expenditures for administration and other projects for FY 1974-75, 1975-76, and 1976-77 are found on A-24 and A-25. See discussion on D-2.

2/ Source: California Department of Transportation, Office of Financial Operations and Control.

3/ These amounts represent the balance of expenditures which were not reported by county.

EXPENDITURES: ESTIMATED CALIFORNIA DEPARTMENT OF
TRANSPORTATION ADMINISTRATION EXPENDITURES *

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 2,448,230	\$ 1,709,650	\$ 928,560
Alpine	78,708	43,126	38,285
Amador	209,612	119,213	90,377
Butte	177,714	234,730	195,816
Calaveras	136,703	101,347	153,139
Colusa	140,431	123,526	71,862
Contra Costa	1,955,270	1,069,225	1,471,135
Del Norte	332,644	209,779	53,661
El Dorado	446,978	167,885	112,030
Fresno	1,128,423	211,627	257,637
Glenn	50,124	169,117	81,904
Humboldt	719,142	784,591	720,818
Imperial	591,966	381,052	142,155
Inyo	203,812	201,770	331,696
Kern	851,288	680,780	938,915
Kings	159,901	236,271	87,239
Lake	101,906	80,708	105,440
Lassen	319,388	266,767	104,498
Los Angeles	6,688,514	6,387,932	6,866,446
Madera	91,135	79,476	146,235
Marin	302,404	140,160	395,399
Mariposa	88,236	168,809	69,665
Mendocino	450,706	328,068	262,972
Merced	155,345	178,358	130,231
Modoc	161,144	109,048	43,933
Mono	349,214	314,514	323,223
Monterey	609,779	513,511	621,341
Napa	533,557	384,440	257,637
Nevada	267,607	198,997	184,519
Orange	2,776,732	487,019	1,132,221
Placer	242,752	523,677	448,746
Plumas	188,485	225,181	127,406
Riverside	1,429,998	1,270,994	1,148,853
Sacramento	1,044,744	33,577	819,668
San Benito	57,581	115,209	57,113
San Bernardino	1,596,942	1,544,846	1,630,863
San Diego	4,702,590	3,344,138	3,036,726
San Francisco	213,754	98,882	181,067
San Joaquin	1,121,795	601,612	624,479
San Luis Obispo	582,853	381,976	466,006
San Mateo	825,604	830,798	1,036,510
Santa Barbara	288,734	365,033	496,759
Santa Clara	1,094,454	777,198	1,134,104
Santa Cruz	221,211	157,411	117,051
Shasta	648,304	277,241	225,628
Sierra	178,957	164,188	83,159
Siskiyou	567,111	540,619	423,014
Solano	395,196	416,477	463,809
Sonoma	389,397	364,109	434,311
Stanislaus	244,409	420,790	358,056
Sutter	255,594	85,945	101,988
Tehama	205,055	109,664	66,214
Trinity	227,424	124,142	130,544
Tulare	499,588	469,461	245,712
Tuolumne	166,944	264,919	228,139
Ventura	538,942	455,599	490,797
Yolo	904,727	658,909	407,951
Yuba	65,452	100,423	77,197
Total	<u>\$41,425,210</u>	<u>\$30,804,514</u>	<u>\$31,380,859</u>

* See A-23 for FY 1977-78. Discussion on page D-2.

EXPENDITURES: ESTIMATED CALIFORNIA DEPARTMENT OF
TRANSPORTATION EXPENDITURES FOR OTHER PROJECTS *

COUNTIES	FYE 6-30-77	FYE 6-30-76	FYE 6-30-75
Alameda	\$ 5,929,609	\$ 4,774,567	\$ 2,235,310
Alpine	190,630	120,440	92,162
Amador	507,679	332,929	217,563
Butte	430,423	655,535	471,387
Calaveras	331,095	283,033	368,649
Colusa	340,125	344,973	172,993
Contra Costa	4,735,661	2,986,040	3,541,444
Del Norte	805,664	585,852	129,178
El Dorado	1,082,580	468,854	269,688
Fresno	2,733,038	591,014	620,206
Glenn	121,402	472,295	197,167
Humboldt	1,741,760	2,191,139	1,735,217
Imperial	1,433,741	1,064,169	342,209
Inyo	493,632	563,485	798,487
Kern	2,061,818	1,901,224	2,260,239
Kings	387,281	659,836	210,009
Lake	246,816	225,394	253,824
Lassen	773,558	745,004	251,557
Los Angeles	16,199,572	17,839,673	16,529,508
Madera	220,730	221,953	352,029
Marin	732,422	391,428	951,839
Mariposa	213,707	471,435	167,705
Mendocino	1,091,610	916,201	633,048
Merced	376,244	498,103	313,502
Modoc	390,291	304,540	105,760
Mono	845,797	878,348	778,090
Monterey	1,476,884	1,434,091	1,495,746
Napa	1,292,274	1,073,632	620,206
Nevada	648,143	555,742	444,191
Orange	6,725,240	1,360,106	2,725,582
Placer	587,944	1,462,480	1,080,261
Plumas	456,510	628,866	306,703
Riverside	3,463,454	3,549,525	2,765,620
Sacramento	2,530,368	93,771	1,973,176
San Benito	139,461	321,746	137,488
San Bernardino	3,867,791	4,314,316	3,925,956
San Diego	11,389,666	9,339,224	7,310,272
San Francisco	517,712	276,151	435,882
San Joaquin	2,716,985	1,680,131	1,503,301
San Luis Obispo	1,411,668	1,066,750	1,121,810
San Mateo	1,999,613	2,320,181	2,495,177
Santa Barbara	699,313	1,019,434	1,195,842
Santa Clara	2,650,766	2,170,492	2,730,115
Santa Cruz	535,772	439,604	281,774
Shasta	1,570,193	774,254	543,152
Sierra	433,433	458,530	200,188
Siskiyou	1,373,542	1,509,795	1,018,316
Solano	957,165	1,163,102	1,116,522
Sonoma	943,119	1,016,854	1,045,512
Stanislaus	591,958	1,175,146	861,943
Sutter	619,047	240,019	245,514
Tehama	496,642	306,260	159,395
Trinity	550,822	346,694	314,258
Tulare	1,210,002	1,311,070	591,500
Tuolumne	404,337	739,843	549,196
Ventura	1,305,317	1,272,357	1,181,488
Yolo	2,191,246	1,840,144	982,056
Yuba	158,524	280,452	185,835
Total	<u>\$100,331,796</u>	<u>\$86,028,226</u>	<u>\$75,542,747</u>

* See discussion on page D-2.

ESTIMATED SUPPORT FOR OTHER STATE AGENCIES BY COUNTY*

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 17,142,303	\$ 16,260,904	\$ 15,136,437	\$ 13,526,589
Alpine	16,243	14,827	13,438	12,564
Amador	499,276	446,934	396,328	324,175
Butte	3,199,270	2,980,363	2,847,092	2,228,069
Calaveras	502,893	455,392	388,725	334,047
Colusa	401,803	391,698	480,037	313,362
Contra Costa	10,519,276	9,928,908	9,013,595	7,638,964
Del Norte	417,646	920,135	369,688	304,228
El Dorado	1,735,664	1,537,597	1,241,668	1,050,931
Fresno	9,578,078	9,064,962	8,367,703	7,173,238
Glenn	606,388	577,281	564,624	460,583
Humboldt	2,442,819	2,337,253	2,219,593	1,928,485
Imperial	1,764,763	1,708,702	1,679,585	1,364,397
Inyo	517,864	490,575	458,112	405,786
Kern	8,117,318	7,701,237	7,120,644	5,973,253
Kings	1,368,131	1,321,729	1,307,738	1,082,762
Lake	942,711	853,584	774,874	590,979
Lassen	534,079	494,156	464,168	382,583
Los Angeles	106,066,735	101,409,505	91,779,611	85,034,195
Madera	1,268,929	1,163,849	1,052,659	879,614
Marin	3,447,017	3,301,406	3,015,742	2,608,032
Mariposa	266,847	244,606	214,438	166,462
Mendocino	1,597,469	1,493,226	1,335,744	1,144,977
Merced	2,493,171	2,367,195	2,355,956	1,867,237
Modoc	236,259	224,862	211,630	198,225
Mono	181,397	170,760	140,010	132,132
Monterey	4,564,925	4,338,618	4,017,934	3,424,240
Napa	1,926,006	1,833,767	1,718,342	1,399,677
Nevada	1,097,472	972,159	803,587	661,683
Orange	30,856,269	28,970,766	24,615,204	21,999,541
Placer	2,591,040	2,347,115	1,998,475	1,668,947
Plumas	435,467	401,092	383,908	323,480
Riverside	11,965,889	10,762,178	9,046,272	7,707,307
Sacramento	13,507,808	12,642,988	11,164,081	9,692,467
San Benito	474,476	441,395	448,097	344,387
San Bernardino	14,719,716	13,393,326	11,486,662	10,078,028
San Diego	28,019,706	25,930,979	23,380,982	19,783,827
San Francisco	7,728,795	7,463,676	6,708,683	6,558,999
San Joaquin	6,429,592	6,023,327	5,819,973	4,837,467
San Luis Obispo	3,000,280	2,791,682	2,456,977	1,996,541
San Mateo	10,134,796	9,620,657	8,704,763	7,646,386
Santa Barbara	5,069,255	4,831,461	4,372,760	3,769,101
Santa Clara	20,720,195	19,573,797	17,487,447	15,419,839
Santa Cruz	3,354,742	3,168,373	2,751,034	2,367,226
Shasta	2,801,211	2,568,841	2,259,610	1,854,989
Sierra	76,073	72,003	71,422	59,775
Siskiyou	1,108,357	1,037,998	962,599	818,912
Solano	3,589,218	3,279,158	2,928,327	2,435,417
Sonoma	5,749,852	5,317,466	4,829,677	4,039,920
Stanislaus	5,182,201	4,827,491	4,474,511	3,725,778
Sutter	1,165,502	1,098,562	1,074,328	858,388
Tehama	966,161	896,780	804,306	685,812
Trinity	294,474	274,154	261,615	199,738
Tulare	4,634,058	4,364,655	4,079,226	3,402,570
Tuolumne	858,986	769,019	659,314	552,867
Ventura	8,301,872	7,723,401	6,523,257	5,673,776
Yolo	2,181,934	2,061,643	2,009,397	1,637,345
Yuba	1,019,554	947,416	890,283	730,615
Out-of-State	7,679,350	6,710,264	6,492,490	4,876,576
Total	<u>\$ 388,069,581</u>	<u>\$364,787,853</u>	<u>\$328,635,382</u>	<u>\$288,357,490</u>

* See discussion on page D-3.

ESTIMATED TRANSFERS TO OTHER FUNDS BY COUNTY *

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 1,582,222	\$ 1,245,365	\$ 1,432,012	\$ 1,210,158
Alpine	1,596	1,106	1,205	1,072
Amador	28,444	21,311	23,617	19,501
Butte	213,582	165,514	186,915	151,201
Calaveras	30,185	22,555	24,476	20,155
Colusa	28,807	23,440	27,677	22,926
Contra Costa	1,641,758	1,110,974	945,662	836,416
Del Norte	30,766	24,849	27,826	23,449
El Dorado	133,874	98,734	107,536	87,809
Fresno	774,259	606,913	690,797	575,631
Glenn	44,915	35,436	41,034	33,618
Humboldt	183,941	145,889	167,233	140,300
Imperial	156,187	126,319	145,608	117,740
Inyo	55,654	44,861	52,702	43,159
Kern	726,405	541,763	621,750	514,199
Kings	124,986	96,135	110,484	91,076
Lake	53,259	39,914	44,729	35,552
Lassen	34,902	26,839	28,871	23,762
Los Angeles	11,949,036	9,032,410	10,195,701	8,926,407
Madera	86,492	66,394	74,101	60,282
Marin	310,814	243,959	277,767	228,004
Mariposa	15,201	11,748	13,152	10,404
Mendocino	111,018	86,655	98,543	80,463
Merced	213,873	168,361	193,298	160,952
Modoc	17,995	14,152	16,015	13,306
Mono	21,115	16,751	19,319	16,286
Monterey	384,064	304,051	347,667	285,515
Napa	142,509	111,863	126,833	103,493
Nevada	71,908	52,877	58,134	46,924
Orange	2,848,224	2,157,102	2,400,142	2,006,630
Placer	198,526	150,643	167,043	135,255
Plumas	28,008	20,841	23,735	19,946
Riverside	998,145	751,780	829,657	684,980
Sacramento	1,149,579	887,746	1,011,723	847,500
San Benito	29,895	22,997	27,512	22,220
San Bernardino	1,323,180	1,007,818	1,113,923	924,146
San Diego	2,459,879	1,888,266	2,106,861	1,734,839
San Francisco	802,339	633,283	736,030	633,246
San Joaquin	546,055	426,252	488,114	403,281
San Luis Obispo	237,890	184,338	206,747	165,971
San Mateo	984,576	758,303	862,333	716,192
Santa Barbara	469,939	364,695	413,638	345,012
Santa Clara	1,881,607	1,463,148	1,661,314	1,378,900
Santa Cruz	245,509	190,059	209,945	172,742
Shasta	196,494	148,791	161,701	130,628
Sierra	4,281	3,206	3,625	3,111
Siskiyou	83,554	66,090	74,812	62,504
Solano	317,779	245,507	275,158	226,488
Sonoma	430,103	330,089	367,869	303,134
Stanislaus	372,744	288,157	325,396	268,340
Sutter	75,100	58,267	66,411	54,818
Tehama	75,717	59,815	68,358	56,544
Trinity	15,564	11,830	13,259	10,744
Tulare	327,539	256,425	290,144	237,807
Tuolumne	52,788	39,167	43,495	34,977
Ventura	697,634	535,599	606,831	487,901
Yolo	189,456	150,146	172,190	143,228
Yuba	68,461	53,485	61,580	50,426
Out-of-State			2,020	
Total	<u>\$36,280,332</u>	<u>\$27,640,983</u>	<u>\$30,892,230</u>	<u>\$26,141,270</u>

* See discussion on page D-3.

ESTIMATED CHANGES IN FUND BALANCE *

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 7,399,079	\$ 11,276,637	\$ 11,974,378	\$ 2,071,265
Alpine	6,809	9,890	10,060	1,848
Amador	152,089	195,563	195,937	35,553
Butte	1,111,741	1,547,179	1,571,713	267,762
Calaveras	159,139	208,836	204,447	36,653
Colusa	135,936	210,395	225,213	40,444
Contra Costa	6,123,301	9,859,996	7,887,651	1,390,834
Del Norte	152,077	227,882	232,475	40,824
El Dorado	655,089	900,848	896,917	151,918
Fresno	3,827,970	5,514,906	5,755,823	1,005,277
Glenn	212,074	320,663	339,800	59,230
Humboldt	923,714	1,329,422	1,396,248	247,325
Imperial	693,108	1,136,759	1,207,336	201,971
Inyo	231,232	401,230	438,670	72,005
Kern	3,216,268	4,890,975	5,164,185	882,670
Kings	543,952	860,492	913,309	157,208
Lake	307,453	384,027	381,683	63,774
Lassen	177,969	247,898	241,121	42,921
Los Angeles	50,417,700	81,129,382	85,161,426	14,946,190
Madera	428,642	606,007	615,985	107,369
Marin	1,421,828	2,222,858	2,332,112	389,148
Mariposa	83,576	110,420	110,661	18,691
Mendocino	547,053	791,726	822,103	142,288
Merced	959,420	1,512,955	1,597,677	276,691
Modoc	83,834	127,533	132,908	23,828
Mono	84,654	148,819	160,571	26,804
Monterey	1,782,018	2,760,986	2,905,291	491,550
Napa	701,896	1,028,803	1,065,334	180,855
Nevada	368,626	488,615	486,898	82,788
Orange	12,807,832	19,619,002	20,128,796	3,410,438
Placer	946,789	1,370,774	1,391,129	234,221
Plumas	143,606	192,663	198,504	36,040
Riverside	4,796,227	6,975,180	7,001,368	1,163,004
Sacramento	5,362,235	8,059,901	8,455,418	1,453,485
San Benito	154,061	211,393	227,909	39,973
San Bernardino	5,956,622	9,136,734	9,306,598	1,569,964
San Diego	11,320,453	17,192,556	17,643,316	2,962,667
San Francisco	3,450,777	5,677,904	6,151,863	1,070,153
San Joaquin	2,492,118	3,844,542	4,054,979	695,730
San Luis Obispo	1,139,069	1,698,360	1,732,325	285,131
San Mateo	4,324,172	6,843,691	7,210,287	1,212,160
Santa Barbara	2,085,087	3,300,404	3,457,667	585,714
Santa Clara	8,626,047	13,311,737	13,924,336	2,350,486
Santa Cruz	1,207,789	1,756,758	1,767,032	302,419
Shasta	983,265	1,374,021	1,355,785	230,463
Sierra	22,883	29,381	30,044	5,830
Siskiyou	393,300	598,875	621,289	109,271
Solano	1,447,008	2,222,676	2,296,473	384,081
Sonoma	2,093,866	3,030,696	3,079,918	529,627
Stanislaus	1,816,334	2,621,671	2,709,210	473,092
Sutter	400,735	534,019	551,278	99,252
Tehama	357,398	544,253	570,154	97,558
Trinity	88,416	111,333	111,072	19,904
Tulare	1,593,279	2,330,486	2,409,631	421,776
Tuolumne	284,718	364,910	364,923	63,017
Ventura	3,236,200	4,892,660	5,088,605	834,988
Yolo	851,156	1,348,976	1,428,160	245,388
Yuba	346,116	489,888	512,797	89,513
Out-of-State	<u>1,133,825</u>	<u>108,317</u>	<u>(15,442)</u>	<u>104,101</u>
Total	<u>\$162,769,630</u>	<u>\$250,245,463</u>	<u>\$258,193,356</u>	<u>\$44,535,130</u>

* See discussion on page D-4.

ESTIMATED LOSS OF FEDERAL DOLLARS BY COUNTY *

<u>COUNTIES</u>	<u>FYE</u> <u>6-30-78</u>	<u>FYE</u> <u>6-30-77</u>	<u>FYE</u> <u>6-30-76</u>	<u>FYE</u> <u>6-30-75</u>
Alameda	\$ 7,761,076	\$ 4,671,042	\$ 1,954,460	\$ 7,388,456
Alpine	7,830	4,147	1,644	6,544
Amador	139,522	79,933	32,170	119,063
Butte	1,047,659	620,801	254,743	923,138
Calaveras	148,064	84,598	33,350	123,053
Colusa	141,301	87,916	37,693	139,971
Contra Costa	8,053,111	4,166,978	1,291,084	5,106,626
Del Norte	150,911	93,203	37,946	143,163
El Dorado	656,678	370,324	146,724	536,103
Fresno	3,797,875	2,276,375	942,362	3,514,436
Glenn	220,316	132,910	55,949	205,248
Humboldt	902,264	547,193	228,054	856,584
Imperial	766,124	473,791	198,667	718,848
Inyo	272,993	168,263	71,970	263,503
Kern	3,563,144	2,032,015	848,341	3,139,372
Kings	613,077	360,579	150,729	556,053
Lake	261,247	149,706	60,924	217,059
Lassen	171,199	100,668	39,337	145,078
Los Angeles	58,612,132	33,878,250	13,922,219	54,498,979
Madera	424,260	249,025	101,020	368,042
Marin	1,524,596	915,029	379,078	1,392,049
Mariposa	74,566	44,062	17,919	63,522
Mendocino	544,562	325,019	134,370	491,255
Merced	1,049,083	631,480	263,681	982,670
Modoc	88,269	53,081	21,840	81,237
Mono	103,574	62,827	26,393	99,432
Monterey	1,883,900	1,140,417	474,364	1,743,173
Napa	699,032	419,570	172,948	631,864
Nevada	352,720	198,329	79,265	286,486
Orange	13,971,040	8,090,737	3,276,154	12,251,210
Placer	973,805	565,025	227,885	825,781
Plumas	137,386	78,170	32,338	121,776
Riverside	4,896,075	2,819,732	1,132,260	4,182,052
Sacramento	5,638,886	3,329,705	1,380,636	5,174,297
San Benito	146,640	86,257	37,482	135,662
San Bernardino	6,490,431	3,780,066	1,520,445	5,642,250
San Diego	12,066,141	7,082,401	2,875,067	10,591,828
San Francisco	3,935,617	2,375,280	1,005,015	3,866,199
San Joaquin	2,678,498	1,598,760	665,906	2,462,180
San Luis Obispo	1,166,893	691,403	282,064	1,013,313
San Mateo	4,829,517	2,844,199	1,177,120	4,372,616
Santa Barbara	2,305,134	1,367,878	564,549	2,106,427
Santa Clara	9,229,614	5,487,892	2,267,471	8,418,687
Santa Cruz	1,204,265	712,864	286,322	1,054,650
Shasta	963,839	558,078	220,465	797,531
Sierra	20,999	12,026	4,933	18,993
Siskiyou	409,845	247,885	102,032	381,608
Solano	1,558,764	920,834	375,537	1,382,792
Sonoma	2,109,733	1,238,078	501,685	1,850,745
Stanislaus	1,828,376	1,080,804	443,670	1,638,315
Sutter	368,380	218,545	90,480	334,685
Tehama	371,406	224,351	93,262	345,219
Trinity	76,345	44,373	18,045	65,596
Tulare	1,606,636	961,786	395,564	1,451,900
Tuolumne	258,934	146,906	59,280	213,548
Ventura	3,422,020	2,008,896	828,188	2,978,812
Yolo	929,315	563,158	234,926	874,459
Yuba	335,813	200,610	83,944	307,872
Total	<u>\$177,961,432</u>	<u>\$103,674,230</u>	<u>\$42,161,969</u>	<u>\$159,602,010</u>

* See discussion on page D-4.

STATE TRANSPORTATION FUNDS

The accounts described below--Motor Vehicle Fuel Account, Highway Users Tax Account, Motor Vehicle License Fee Account, Motor Vehicle Account, and the State Highway Account-- support the state highway program.

Motor Vehicle Fuel Account

Both gasoline distributors and diesel fuel users pay a state gasoline tax of seven cents per gallon to the Board of Equalization. After the required refunds are made to the distributors and users, the costs of collection by the Board of Equalization and statutorily required distributions are made to other funds. Then the remainder of these monies is transferred to the Highway Users Tax Account for further distribution.

Highway Users Tax Account

Through this account, an amount equal to 3.39 cents per gallon of the state gasoline tax is distributed to cities, counties, and cities and counties, according to statutory requirements in the Streets and Highways Code, Sections 2104, 2106, and 2107. Use of these resources by the local agencies is restricted to highways, streets, and roads.

Two other transfers are made from this account. Section 2106(b) of the Streets and Highways Code requires that the account transfer funds to the Bicycle Lane Account. To maintain and repair highways within the state park system, Section 2107.7 of the Streets and Highways Code requires a transfer of monies to the Bagley Conservation Fund. The balance is transferred to the State Highway Account.

Motor Vehicle License Fee Account

The Department of Motor Vehicles assesses license fees of two percent of the market value of all motor vehicles and trailer coaches registered in the State. After the department makes necessary refunds, it deducts the amount of its appropriation.

An amount equal to 2.5 percent of the remaining balance is then transferred to the Motor Vehicle Account as mandated by Section 11005 of the Revenue and Taxation Code. Trailer coach fees are returned to counties in which the vehicles are registered. One-half of the remaining balance is returned to counties according to their proportionate share of the State's population. The other half of the balance is transmitted to cities based on each city's population in proportion to the total population of all cities. There is no restriction on the use of these funds by the localities.

Although most of this revenue either supports state agencies or is returned to local entities, it is included in this study for three reasons:

- (1) Motor vehicle owners and operators pay these fees
- (2) The distribution of these fees to counties has no relation to the source from which the revenue is generated.
- (3) Some of the revenue is transferred to the Motor Vehicle Account from which funds are transferred to the State Highway Account. The Department of Transportation draws funds from this account for

Motor Vehicle Account

These fees, which the Department of Motor Vehicles collects, include registration fees, weight fees, and drivers' license fees.

Most of this revenue supports the Department of Motor Vehicles and the California Highway Patrol. Some of the monies are transferred to other agencies. As required by Section 42273 of the Vehicle Code, the balance is deposited into the State Highway Account which the Department of Transportation expends on the state highway program.

State Highway Account

The state gasoline tax which is transferred from the Highway Users Tax Account and the federal highway users tax distributions provide the two main sources of funds within the State Highway Account. Sources of other revenue within this

Interest earned on surplus money investments, which totalled \$28.9 million in fiscal year 1977-78, constitutes the largest amount of other revenue in the State Highway Account.*

* Auditor General's Report
fund balance in the State Highway Account.

REVENUES

Although revenues supporting the state highway program are available in statewide totals, these totals are not normally reported by county. Below is a discussion of the various revenues and the assumptions we made in allocating these revenues by county.

Gasoline Tax

The State of California imposes fuel tax on gasoline at the rate of seven cents per gallon; the Federal Government claims an additional four cents per gallon. These taxes contribute the largest proportion of money to the State's highways, streets, and local roads. To calculate the amount of revenue each county provides, we computed four separate estimates based on (1) a study of taxable gasoline sales by county conducted in 1974,* (2) the number of vehicles registered in each county, (3) the taxable sales of service stations, and (4) county populations. The average of these four estimates was computed. (See table on page A-7.)

To support this methodology, we made five assumptions:

1. Per capita gasoline purchases are equivalent in each county.

* This study showed the percentage of total taxable gasoline sales made in each county. It compared taxable sales of service stations before and after the application of sales tax to gasoline. The difference was attributed to gasoline sales from which the county percentages were derived. (Gasoline Sales by Counties, R. W. Mearns, State of California, Department of Transportation, Division of Transportation Planning, July 11, 1974.)

2. The amount of gasoline used per vehicle in each county is equal.
3. The number of vehicles exempt from gasoline tax in each county is directly proportional to the number of vehicles subject to the tax per county.
4. Gasoline purchases per registered vehicle in one county are proportional to gasoline purchases per registered vehicle in another county.
5. The relationship between the sale of gas and the sale of other taxable items sold in a service station is proportionate in all counties.

Diesel Tax

Each county's diesel tax revenue was estimated on the basis of registered commercial vehicles per county.

To calculate this revenue amount, we assumed (1) that the amount of diesel fuel purchased per county is in proportion to registered commercial vehicles, and (2) that the ratio of registered commercial vehicles using diesel fuel is equal to those vehicles using gasoline in each county. (See table on page A-8.)

Motor Vehicle License Fees

The Department of Motor Vehicles' records show an average vehicle license fee categorized by autos, trucks, trailers, and motorcycles. This average vehicle license fee and the number of registered vehicles per county were used to compute the estimated vehicle license fees per county.

The assumption underlying this method is that the value of licensed vehicles is proportionate in each county. (See table on page A-12.)

Trailer Coach Fees

Trailer coach fees are recorded by county and are reported semi-annually. The trailer coach fees revenue shown in the table on page A-13 is the total collected for the fiscal year.

Registration Fees

Paid vehicle registrations per county were used to estimate each county's registration fees since the registration fee for all vehicles is the same. (See table on page A-9.)

Weight Fees

All vehicles registered as commercial vehicles must pay fees based upon vehicle weight. We used commercial vehicle data to compute weight fee estimates by county. By applying this method, we assume that vehicles in each county have comparable average weights. (See table on page A-10.)

Drivers' License Fees

The percentage of licensed drivers in each county was determined; these percentages, applied to the total drivers' license revenue received, yielded an estimate of this revenue within each county.

For this estimate, we assumed that the number of new and renewed licenses in each county during the fiscal year were directly proportional to the total licenses outstanding in that county. This method may cause discrepancies in any one year, but data covering the four-year period should be reliable. (See table on page A-11.)

Other Revenue

Other revenue is collected in the five accounts: Motor Vehicle Fuel Account, Motor Vehicle License Fee Account, Motor Vehicle Account, Highway Properties Rental Account, and State

Highway Account. The share of these revenues per county is estimated. (See table on page A-14 and A-15.)

Federal Revenue

The four cent federal tax on gasoline, diesel and special fuel and the federal excise tax on tires, tubes, and trade rubber supply federal funds for highway aid. Other sources of federal revenue include a tax on new trucks, buses, and trailers weighing over 10,000 pounds; a tax on truck parts and accessories; and a use tax on vehicles weighing over 26,000 pounds.

In estimating the county distribution of federal revenue, we used the county percentages developed from the state gasoline tax county estimates because: (1) the basis of both federal and state gas tax is the same; and (2) approximately 90 percent of the federal revenue is derived from motor fuel taxes on gasoline and diesel fuel. (See table on page A-16.)

EXPENDITURES AND DISTRIBUTIONS

Funds from the state highway program are either distributed to local agencies, spent by the Department of Transportation, or transferred to other state agencies. A description of these expenditures and distributions as well as information on our method of allocation follows.

Payments to Local Agencies--
Restricted to Highway Use

An amount equal to 3.39 cents per gallon of the state gasoline tax is distributed to local agencies by the State Controller. Use of these funds is restricted to public streets and highways. The table on page A-17 illustrates this portion of the total gasoline tax distributions by county.

The Department of Transportation receives rental revenue on property (being held for rights of way) that is leased until construction of the highway begins. Each county in which a leased property is located receives 24 percent of the rental revenue from the State Highway Account. Use is restricted to public streets and highways. (See table on page A-18.)

Payments to Local Agencies--
Use Not Restricted

Motor vehicle license fees and trailer coach license fees are returned to cities and counties in accordance with Section 11005 of the Revenue and Taxation Code. Total distributions by county are included in the table on pages A-19 and A-20.

Department of Transportation Expenditures

Construction and maintenance expenditures by county are recorded by the California Department of Transportation and are published in its annual "State Highway Program Financial Statements and Statistical Report." These expenditures are found in the tables on pages A-21 and A-22.

Expenditures for administration and other state programs are estimated based on the county percentage of construction and maintenance expenditures. For fiscal year 1977-78, however, the California Department of Transportation provided these expenditures by county:

Local Assistance	\$80.9 million
Other Projects	\$13.1 million

We included these amounts as reported by county and then estimated the balance of expenditures for other projects and for administration (See table on page A-23.)

Transfers to Other Funds and Support for Other Agencies

These categories include distributions of money to other funds or accounts:

Tranfers:

1. Harbors and Watercrafts Revolving--(Revenue and Taxation Code Section 8352.4)
2. Off-Highway Vehicle Fund (Revenue and Taxation Code Section 8352.6; Vehicle Code Section 38225)
3. Agriculture Fund (Revenue and Taxation Code Section 8352.5; Agriculture Code Section 224)

Support for Other State Agencies:

1. Board of Equalization
2. State Controller
3. California Highway Patrol
4. Department of Motor Vehicles

These distributions were allocated to each county on the same basis as the revenue received. Although this method may seem to estimate a distribution of funds to counties where no benefit would apply, it yields the same results as deducting the transfers from the revenue before making estimates to each county. (See pages A-26 and A-27.)

Changes in Fund Balance

The consolidated statement of revenues and expenditures (on pages A-3 through A-6) shows that in some accounts more money was expended than revenues received, while in other accounts all the revenue was not spent or was distributed to other funds or accounts. We have treated these as changes in fund balance--excess expenditures are a reduction of surplus and excess revenues an increase of surplus. The changes in each account are allocated by county just as the estimated revenue is distributed within that account. These changes apply to current year revenues and expenditures/distributions only. We did not consider prior year adjustments to either revenues or expenditures. (See table on page A-28.)

LOSS OF FEDERAL DOLLARS

The difference between federal highway users taxes paid by California residents and federal aid received by the Department of Transportation is treated as "loss of federal dollars." This loss is estimated on a county basis, as is the revenue. (See table on page A-29.)

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
California State Department Heads
Capitol Press Corps