

# Gas Tax



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## Fund Description

The Gas Tax Fund is revenue resulting from tax on the sale of gasoline. The current total tax on fuel is 18 cents per gallon. The City's share of gas tax revenue is based on a formula that takes into account vehicle registration, assessed valuation, and population. The funding generated is used to perform citywide repairs and restoration to existing roadways, reduce congestion, improve safety, and provide for the construction of assets within the public right-of-way.

The Gas Tax funds the maintenance of street lighting, traffic signals, traffic signs, and marking including the City's share of the Gaslamp Quarter Lighting and the San Diego Street Lighting District Number One. The Gas Tax also funds street maintenance, median landscaping, tree-trimming, and waste removal in the street right-of-way.

For Fiscal Year 2014, gas tax revenues have been allocated to four departments and divisions: Transportation & Storm Water, Park & Recreation, Economic Development, and City Comptroller. The revenue is primarily allocated to the Transportation & Storm Water Department for reimbursement of street maintenance services and traffic engineering. The Maintenance Assessment Districts (MADs) provide landscape maintenance for center medians and right-of-way within residential and commercial areas. The Park & Recreation Department is reimbursed for costs predominantly related to residential and some commercial MADs. The Park & Recreation Department is also reimbursed for administrative oversight of the MADs and the Street Median Maintenance Program. The Economic Development Division predominantly manages the commercial MAD allocation, although it can include some mixed-use MADs. In addition, the City Comptroller Department is reimbursed for costs related to administrative oversight of the Fund and for project financial reporting.



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## Department Summary

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expenditures	20,512,146	20,920,006	20,738,091	(181,915)
<b>Total Department Expenditures</b>	<b>\$ 20,512,146</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>	<b>\$ (181,915)</b>
<b>Total Department Revenue</b>	<b>\$ 22,299,613</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>	<b>\$ (181,915)</b>

## Gas Tax Fund

### Department Expenditures

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
Gas Tax	\$ 20,512,146	\$ 20,920,006	\$ 20,738,091	\$ (181,915)
<b>Total</b>	<b>\$ 20,512,146</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>	<b>\$ (181,915)</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Adjustment to Gas Tax Allocations</b>	0.00	\$ (181,915)	\$ (181,915)
Adjustment to Gas Tax revenue and department transfers for Fiscal Year 2014 due to State of California Gas Tax projections. Departments that are primarily affected by the revenue adjustment are Transportation & Storm Water and Park & Recreation.			
<b>Total</b>	<b>0.00</b>	<b>\$ (181,915)</b>	<b>\$ (181,915)</b>

### Expenditures by Category

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
<b>NON-PERSONNEL</b>				
Contracts	\$ 4,874,602	\$ 4,928,928	\$ 4,928,928	\$ -
Energy and Utilities	2,514	-	-	-
Other	1,004	-	-	-
Transfers Out	15,634,026	15,991,078	15,809,163	(181,915)
<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$ 20,512,146</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>	<b>\$ (181,915)</b>
<b>Total</b>	<b>\$ 20,512,146</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>	<b>\$ (181,915)</b>

### Revenues by Category

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
Other Local Taxes	\$ 20,234,352	\$ 20,671,486	\$ 20,489,571	\$ (181,915)
Other Revenue	1,818,324	-	-	-
Rev from Money and Prop	246,938	248,520	248,520	-
<b>Total</b>	<b>\$ 22,299,613</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>	<b>\$ (181,915)</b>

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## Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2012 Actual	FY2013* Budget	FY2014 Adopted
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ 11,889,624	\$ 1,928,774	\$ 1,646,467
Continuing Appropriation - CIP	–	11,791,583	2,721,307
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 11,889,624</b>	<b>\$ 13,720,357</b>	<b>\$ 4,367,774</b>
<b>REVENUE</b>			
Gas Tax - Section 2105	\$ 6,326,820	\$ 6,651,677	\$ 6,493,113
Gas Tax - Section 2106	4,544,794	4,453,732	4,309,267
Gas Tax - Section 2107	9,342,738	9,546,077	9,667,191
Gas Tax - Section 2107.5	20,000	20,000	20,000
Interest Earnings	115,896	100,000	100,000
Lease Revenue - Gas Tax	41,841	28,450	28,450
Other Land/Building Leases	87,805	120,070	120,070
Miscellaneous	1,819,719	–	–
<b>TOTAL REVENUE</b>	<b>\$ 22,299,613</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 34,189,237</b>	<b>\$ 34,640,363</b>	<b>\$ 25,105,865</b>
<b>CAPITAL IMPROVEMENT PROGRAM (CIP) EXPENSE</b>			
CIP Expenditures	\$ 8,533	\$ –	\$ –
<b>TOTAL CIP EXPENSE</b>	<b>\$ 8,533</b>	<b>\$ –</b>	<b>\$ –</b>
<b>OPERATING EXPENSE</b>			
Administration - Comptroller	\$ 40,694	\$ 95,000	\$ 95,000
Economic Development - MADs	12,478	46,933	24,961
Park & Recreation - MADs	1,279,795	1,268,498	1,081,957
Park & Recreation - Street Median Maintenance Program	437,212	774,382	774,382
Transportation & Storm Water - Street Division	14,341,753	14,675,647	14,702,245
Transportation & Storm Water - Transp. Eng. Operations Division	4,400,214	4,059,546	4,059,546
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 20,512,146</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>
<b>TOTAL EXPENSE</b>	<b>\$ 20,520,679</b>	<b>\$ 20,920,006</b>	<b>\$ 20,738,091</b>
<b>RESERVES</b>			
Continuing Appropriation - CIP	\$ 11,791,467	\$ 11,791,583	\$ 2,721,307
<b>TOTAL RESERVES</b>	<b>\$ 11,791,467</b>	<b>\$ 11,791,583</b>	<b>\$ 2,721,307</b>
<b>BALANCE</b>	<b>\$ 1,877,091</b>	<b>\$ 1,928,774</b>	<b>\$ 1,646,467</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 34,189,237</b>	<b>\$ 34,640,363</b>	<b>\$ 25,105,865</b>

\* At the time of publication, audited financial statements for Fiscal Year 2013 were not available. Therefore, the Fiscal Year 2013 column reflects final budget amounts from the Fiscal Year 2013 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.