

Gas Tax Fund



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Fund Description

The Gas Tax Fund collects revenue resulting from a tax on the sale of gasoline. The current total State Excise Tax on gasoline is 18 cents per gallon. The Proposition 42 Replacement Fund collects revenue from new motor vehicle fuel excise tax. The current State variable excise tax is 12 cents per gallon, bringing the total gas tax to 30 cents per gallon. The City's share of gas tax revenue is based on a formula that accounts for vehicle registration, assessed property 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 markings, 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 2018, gas tax revenues have been allocated to support four departments: 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 Office of the City Comptroller is reimbursed for costs related to administrative oversight of the Fund and project financial reporting.



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Department Summary

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expenditures	41,995,319	25,878,454	23,562,966	(2,315,488)
Total Department Expenditures	\$ 41,995,319	\$ 25,878,454	\$ 23,562,966	\$ (2,315,488)
Total Department Revenue	\$ 29,930,308	\$ 24,719,725	\$ 23,562,966	\$ (1,156,759)

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Department Expenditures

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
Gas Tax Fund	\$ 26,950,481	\$ 25,878,454	\$ 23,562,966	\$ (2,315,488)
Total	\$ 26,950,481	\$ 25,878,454	\$ 23,562,966	\$ (2,315,488)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	\$ (29,681)	\$ -
Adjustment to Gas Tax Allocations Adjustment to Gas Tax revenue and department transfers for Fiscal Year 2018 due to revised State of California Gas Tax projections.	0.00	(1,127,078)	(1,156,759)
One-Time Reductions and Annualizations Adjustment to reflect the removal of one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2017.	0.00	(1,158,729)	-
Total	0.00	\$ (2,315,488)	\$ (1,156,759)

Expenditures by Category

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
NON-PERSONNEL				
Contracts	\$ 11,127,069	\$ 6,767,459	\$ 10,527,625	\$ 3,760,166
Other	5,029	-	-	-
Energy and Utilities	208,093	274,861	245,180	(29,681)
Transfers Out	15,610,290	18,836,134	12,790,161	(6,045,973)
NON-PERSONNEL SUBTOTAL	26,950,481	25,878,454	23,562,966	(2,315,488)
Total	\$ 26,950,481	\$ 25,878,454	\$ 23,562,966	\$ (2,315,488)

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Revenues by Category

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
Rev from Money and Prop	\$ 155,402	\$ 114,516	\$ 114,516	\$ -
Other Local Taxes	22,729,919	24,605,209	23,448,450	(1,156,759)
Other Revenue	1,806	-	-	-
Total	\$ 22,887,127	\$ 24,719,725	\$ 23,562,966	\$ (1,156,759)

Prop 42 Replacement - Transportation Relief Fund

Department Expenditures

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
Prop 42 Replacement - Transportation Relief Fund	\$ 15,044,837	\$ 3,226,733	\$ 5,571,972	\$ 2,345,239
Total	\$ 15,044,837	\$ 3,226,733	\$ 5,571,972	\$ 2,345,239

Significant Budget Adjustments

Prop 42 Replacement Transportation Relief Fund	0.00	\$	2,345,239	\$	2,345,239
Addition of non-personnel expenditures and associated revenue.					
Total	0.00	\$	2,345,239	\$	2,345,239

Expenditures by Category

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
NON-PERSONNEL				
Supplies	\$ 3	\$ -	\$ -	\$ -
Contracts	15,044,834	3,226,733	5,571,972	2,345,239
NON-PERSONNEL SUBTOTAL	15,044,837	3,226,733	5,571,972	2,345,239
Total	\$ 15,044,837	\$ 3,226,733	\$ 5,571,972	\$ 2,345,239

Revenues by Category

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
Rev from Money and Prop	\$ 263,963	\$ -	\$ -	\$ -
Other Local Taxes	6,898,661	3,226,733	5,571,972	2,345,239
Total	\$ 7,162,625	\$ 3,226,733	\$ 5,571,972	\$ 2,345,239

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Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2016 Actual	FY2017* Budget	FY2018 Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 9,143,129	\$ 79,775	\$ 0
Continuing Appropriation - CIP	1,809,090	6,762,649	4,762,649
TOTAL BALANCE AND RESERVES	\$ 10,952,219	\$ 6,842,424	\$ 4,762,649
REVENUE			
Other Local Taxes	\$ 22,729,919	\$ 24,605,209	\$ 23,448,450
Other Revenue	1,806	-	-
Revenue from Use of Money and Property	155,401	114,516	114,516
TOTAL REVENUE	\$ 22,887,126	\$ 24,719,725	\$ 23,562,966
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 33,839,345	\$ 31,562,149	\$ 28,325,615
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 46,440	\$ -	\$ -
TOTAL CIP EXPENSE	\$ 46,440	\$ -	\$ -
OPERATING EXPENSE			
Contracts	\$ 11,127,069	\$ 6,767,459	\$ 10,527,625
Energy and Utilities	208,093	274,861	245,180
Other Expenses	5,029	-	-
Transfers Out	15,610,290	18,836,134	12,790,161
TOTAL OPERATING EXPENSE	\$ 26,950,481	\$ 25,878,454	\$ 23,562,966
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ -	\$ 6,762,649	\$ 4,762,649
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ -	\$ 6,762,649	\$ 4,762,649
TOTAL EXPENSE	\$ 26,996,922	\$ 32,641,103	\$ 28,325,615
RESERVES			
Continuing Appropriation - CIP	\$ 6,762,649	\$ -	\$ 0
TOTAL RESERVES	\$ 6,762,649	\$ -	\$ -
BALANCE	\$ 79,775	\$ (1,078,954)	\$ 0
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 33,839,345	\$ 31,562,149	\$ 28,325,615

* At the time of publication, audited financial statements for Fiscal Year 2017 were not available. Therefore, the Fiscal Year 2017 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2017 Adopted Budget, while the beginning Fiscal Year 2017 balance amount reflects the audited Fiscal Year 2016 ending balance.

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Revenue and Expense Statement (Non-General Fund)

Prop 42 Replacement - Transportation Relief Fund	FY2016 Actual	FY2017* Budget	FY2018 Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 378,954	\$ 0	\$ 0
Continuing Appropriation - CIP	15,112,542	12,288,014	9,268,974
Continuing Appropriation - Operating	20,361,810	12,858,551	0
TOTAL BALANCE AND RESERVES	\$ 35,853,305	\$ 25,146,565	\$ 9,268,973
REVENUE			
Other Local Taxes	\$ 6,898,661	\$ 3,226,733	\$ 5,571,972
Revenue from Use of Money and Property	263,963	-	-
TOTAL REVENUE	\$ 7,162,625	\$ 3,226,733	\$ 5,571,972
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 43,015,930	\$ 28,373,298	\$ 14,840,945
OPERATING EXPENSE			
Supplies	\$ 3	\$ -	\$ -
Contracts	15,044,834	3,226,733	5,571,972
TOTAL OPERATING EXPENSE	\$ 15,044,837	\$ 3,226,733	\$ 5,571,972
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 2,824,528	\$ -	\$ 9,268,974
Operating Expenditures	7,503,259	-	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 10,327,787	\$ -	\$ 9,268,974
TOTAL EXPENSE	\$ 17,869,365	\$ 3,226,733	\$ 14,840,946
RESERVES			
Continuing Appropriation - CIP	\$ 12,288,014	\$ 12,288,014	\$ 0
Continuing Appropriation - Operating	12,858,551	12,858,551	0
TOTAL RESERVES	\$ 25,146,565	\$ 25,146,565	\$ -
BALANCE	\$ -	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 43,015,930	\$ 28,373,298	\$ 14,840,946

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