

Gas Tax Fund



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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 37.7 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 Proposition 42 Replacement Fund previously collected revenue from a variable motor vehicle fuel excise tax. Starting in Fiscal Year 2018, these revenues have been deposited in the Gas Tax Fund, and the Proposition 42 Replacement Fund will be closed once accumulated balances from prior years have been fully spent.

The Road Maintenance and Rehabilitation Fund collects revenue from an additional 12.8 cent per gallon tax on gasoline and 21.4 cent a gallon tax on diesel, in addition to new fees charged on vehicles, starting in Fiscal Year 2018. Receipt of these funds are dependent on the City meeting State mandated minimum road funding standards.

The Gas Tax funds the maintenance of streetlights, 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 2021, gas tax revenues have been allocated to support four departments: Transportation, Parks & Recreation, Economic Development, and Department of Finance. The revenue is primarily allocated to the Transportation 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 Parks & Recreation Department is reimbursed for costs predominantly related to residential and some commercial MADs. The Parks & Recreation Department is also reimbursed for administrative oversight of the MADs and the Street

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Median Maintenance Program. The Economic Development Department primarily manages the commercial MADs allocation, although it can include some mixed-use MADs.

Additionally, the Department of Finance is reimbursed for costs related to administrative oversight of the Fund and project financial reporting.

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Department Summary

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	38,570,069	56,700,611	42,622,965	(14,077,646)
Total Department Expenditures	\$ 38,570,069	\$ 56,700,611	\$ 42,622,965	\$ (14,077,646)
Total Department Revenue	\$ 56,201,203	\$ 60,856,897	\$ 60,930,535	\$ 73,638

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Department Expenditures

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Gas Tax Fund	\$ 24,902,795	\$ 36,177,762	\$ 34,100,416	\$ (2,077,346)
Total	\$ 24,902,795	\$ 36,177,762	\$ 34,100,416	\$ (2,077,346)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ (32,227)	\$ -
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.			
Adjustment to Gas Tax Allocations	0.00	(2,045,119)	(3,255,724)
Adjustment to Gas Tax non-personnel expenditures and revenue for Fiscal Year 2021 due to revised State of California Gas Tax projections.			
Total	0.00	\$ (2,077,346)	\$ (3,255,724)

Expenditures by Category

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
NON-PERSONNEL				
Supplies	\$ 3,947	\$ -	\$ -	-
Contracts	11,581,511	8,889,269	7,868,706	(1,020,563)
Energy and Utilities	225,487	246,939	214,712	(32,227)
Transfers Out	13,091,850	27,041,554	26,016,998	(1,024,556)
NON-PERSONNEL SUBTOTAL	24,902,795	36,177,762	34,100,416	(2,077,346)
Total	\$ 24,902,795	\$ 36,177,762	\$ 34,100,416	\$ (2,077,346)

Revenues by Category

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Other Local Taxes	\$ 29,551,109	\$ 37,191,624	\$ 33,835,900	\$ (3,355,724)
Other Revenue	110	-	-	-

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Revenues by Category

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Rev from Money and Prop	312,997	164,516	264,516	100,000
Total	\$ 29,864,217	\$ 37,356,140	\$ 34,100,416	\$ (3,255,724)

Prop 42 Replacement - Transportation Relief Fund

Department Expenditures

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Prop 42 Replacement - Transportation Relief Fund	\$ 377,575	\$ -	\$ -	-
Total	\$ 377,575	\$ -	\$ -	-

Expenditures by Category

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
NON-PERSONNEL				
Contracts	\$ 377,575	\$ -	\$ -	-
NON-PERSONNEL SUBTOTAL	377,575	-	-	-
Total	\$ 377,575	\$ -	\$ -	-

Revenues by Category

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Rev from Money and Prop	\$ 113,655	\$ -	\$ -	-
Total	\$ 113,655	\$ -	\$ -	-

Road Maintenance and Rehabilitation Fund

Department Expenditures

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Road Maintenance and Rehabilitation Fund	\$ 13,289,698	\$ 20,522,849	\$ 8,522,549	\$ (12,000,300)
Total	\$ 13,289,698	\$ 20,522,849	\$ 8,522,549	\$ (12,000,300)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Road Maintenance and Rehabilitation Adjustment	0.00	\$ (12,000,300)	\$ 3,329,362
Adjustment to non-personnel expenditures and revenue due to revised State of California projections.			
Total	0.00	\$ (12,000,300)	\$ 3,329,362

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Expenditures by Category

	FY2019 Actual		FY2020 Budget		FY2021 Adopted		FY2020-2021 Change
NON-PERSONNEL							
Supplies	\$	1	\$	-	\$	-	-
Contracts		13,289,698		20,522,849		8,522,549	(12,000,300)
NON-PERSONNEL SUBTOTAL		13,289,698		20,522,849		8,522,549	(12,000,300)
Total	\$	13,289,698	\$	20,522,849	\$	8,522,549	(12,000,300)

Revenues by Category

	FY2019 Actual		FY2020 Budget		FY2021 Adopted		FY2020-2021 Change
Other Local Taxes	\$	26,037,396	\$	23,500,757	\$	26,830,119	\$ 3,329,362
Rev from Money and Prop		185,934		-		-	-
Total	\$	26,223,331	\$	23,500,757	\$	26,830,119	\$ 3,329,362

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Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2019 Actual	FY2020* Budget	FY2021** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 3,228,503	\$ (1,588,817)	\$ -
Continuing Appropriation - CIP	4,621,844	6,280,436	4,051,814
Continuing Appropriation - Operating	4,267,581	12,211,323	12,465,503
TOTAL BALANCE AND RESERVES	\$ 12,117,928	\$ 16,902,942	\$ 16,517,317
REVENUE			
Other Local Taxes	\$ 29,551,109	\$ 37,191,624	\$ 33,835,900
Other Revenue	110	-	-
Revenue from Use of Money and Property	312,997	164,516	264,516
TOTAL REVENUE	\$ 29,864,217	\$ 37,356,140	\$ 34,100,416
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 41,982,144	\$ 54,259,082	\$ 50,617,733
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 176,407	\$ 1,178,378	\$ -
TOTAL CIP EXPENSE	\$ 176,407	\$ 1,178,378	\$ -
OPERATING EXPENSE			
Supplies	\$ 3,947	\$ -	\$ -
Contracts	11,581,511	8,889,269	7,868,706
Energy and Utilities	225,487	246,939	214,712
Transfers Out	13,091,850	27,041,554	26,016,998
TOTAL OPERATING EXPENSE	\$ 24,902,795	\$ 36,177,762	\$ 34,100,416
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ -	\$ 6,280,436	\$ 4,051,814
Operating Expenditures	-	12,211,323	12,465,503
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ -	\$ 18,491,759	\$ 16,517,317
TOTAL EXPENSE	\$ 25,079,203	\$ 55,847,899	\$ 50,617,733
RESERVES			
Continuing Appropriation - CIP	\$ 6,280,436	\$ -	\$ -
Continuing Appropriation - Operating	12,211,323	-	-
TOTAL RESERVES	\$ 18,491,759	\$ -	\$ -
BALANCE	\$ (1,588,817)	\$ (1,588,817)	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 41,982,144	\$ 54,259,082	\$ 50,617,733

* At the time of publication, audited financial statements for Fiscal Year 2020 were not available. Therefore, the Fiscal Year 2020 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2020 Adopted Budget, while the beginning Fiscal Year 2020 balance amount reflects the audited Fiscal Year 2019 ending balance.

** Fiscal Year 2021 Beginning Fund Balance reflect the projected Fiscal Year 2020 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2020.

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Revenue and Expense Statement (Non-General Fund)

Prop 42 Replacement - Transportation Relief Fund	FY2019 Actual	FY2020* Budget	FY2021** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 112,582	\$ 56,342	\$ 3,881
Continuing Appropriation - CIP	6,122,868	2,995,380	1,117,841
Continuing Appropriation - Operating	788,714	411,139	314,091
TOTAL BALANCE AND RESERVES	\$ 7,024,164	\$ 3,462,861	\$ 1,435,813
REVENUE			
Revenue from Use of Money and Property	\$ 113,655	\$ -	\$ -
TOTAL REVENUE	\$ 113,655	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 7,137,819	\$ 3,462,861	\$ 1,435,813
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 169,895	\$ -	\$ -
TOTAL CIP EXPENSE	\$ 169,895	\$ -	\$ -
OPERATING EXPENSE			
Contracts	\$ 377,575	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 377,575	\$ -	\$ -
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 3,127,488	\$ -	\$ -
Operating Expenditures	-	-	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 3,127,488	\$ -	\$ -
TOTAL EXPENSE	\$ 3,674,958	\$ -	\$ -
RESERVES			
Continuing Appropriation - CIP	\$ 2,995,380	\$ 2,995,380	\$ 1,117,841
Continuing Appropriation - Operating	411,139	411,139	314,091
TOTAL RESERVES	\$ 3,406,519	\$ 3,406,519	\$ 1,431,932
BALANCE	\$ 56,342	\$ 56,342	\$ 3,881
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 7,137,819	\$ 3,462,861	\$ 1,435,813

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Revenue and Expense Statement (Non-General Fund)

Road Maintenance and Rehabilitation Fund	FY2019 Actual	FY2020* Budget	FY2021** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 232,992	\$ 2,869,946	\$ 802,981
Continuing Appropriation - CIP	-	9,510,879	15,055,787
Continuing Appropriation - Operating	3,040,564	3,826,363	15,099,212
TOTAL BALANCE AND RESERVES	\$ 3,273,555	\$ 16,207,188	\$ 30,957,980
REVENUE			
Other Local Taxes	\$ 26,037,396	\$ 23,500,757	\$ 26,830,119
Revenue from Use of Money and Property	185,934	-	-
TOTAL REVENUE	\$ 26,223,331	\$ 23,500,757	\$ 26,830,119
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 29,496,886	\$ 39,707,945	\$ 57,788,099
OPERATING EXPENSE			
Supplies	\$ 1	\$ -	\$ -
Contracts	13,289,698	20,522,849	8,522,549
TOTAL OPERATING EXPENSE	\$ 13,289,698	\$ 20,522,849	\$ 8,522,549
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ -	\$ 2,977,908	\$ 18,307,570
TOTAL EXPENSE	\$ 13,289,698	\$ 23,500,757	\$ 26,830,119
RESERVES			
Continuing Appropriation - CIP	\$ 9,510,879	\$ 9,510,879	\$ 15,055,787
Continuing Appropriation - Operating	3,826,363	3,826,363	15,099,212
TOTAL RESERVES	\$ 13,337,242	\$ 13,337,242	\$ 30,154,999
BALANCE	\$ 2,869,946	\$ 2,869,946	\$ 802,981
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 29,496,886	\$ 39,707,945	\$ 57,788,099

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