

Gas Tax Fund



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Gas Tax Fund



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 29.7 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 will be 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 cent per gallon tax on gasoline and 20 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 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

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	37,493,099	38,752,695	46,696,605	7,943,910
Total Department Expenditures	\$ 37,493,099	\$ 38,752,695	\$ 46,696,605	\$ 7,943,910
Total Department Revenue	\$ 29,418,427	\$ 38,752,695	\$ 56,207,484	\$ 17,454,789

Gas Tax Fund

Department Expenditures

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Gas Tax Fund	\$ 25,534,255	\$ 30,727,282	\$ 32,854,099	2,126,817
Total	\$ 25,534,255	\$ 30,727,282	\$ 32,854,099	2,126,817

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to Gas Tax Allocations Adjustment to Gas Tax revenue and department transfers for Fiscal Year 2019 due to revised State of California Gas Tax projections.	0.00	\$ 2,176,171	\$ 2,126,817
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	(49,354)	-
Total	0.00	\$ 2,126,817	\$ 2,126,817

Expenditures by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
NON-PERSONNEL				
Contracts	\$ 12,549,848	\$ 17,691,941	\$ 19,566,423	1,874,482
Energy and Utilities	175,447	245,180	195,826	(49,354)
Other	9,767	-	-	-
Transfers Out	12,799,193	12,790,161	13,091,850	301,689

Gas Tax Fund

Expenditures by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
NON-PERSONNEL SUBTOTAL	25,534,255	30,727,282	32,854,099	2,126,817
Total	\$ 25,534,255 \$	30,727,282 \$	32,854,099 \$	2,126,817

Revenues by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Other Local Taxes	\$ 23,012,523 \$	30,612,766 \$	32,739,583 \$	2,126,817
Other Revenue	2,402,704	-	-	-
Rev from Money and Prop	133,661	114,516	114,516	-
Total	\$ 25,548,888 \$	30,727,282 \$	32,854,099 \$	2,126,817

Prop 42 Replacement - Transportation Relief Fund

Department Expenditures

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Prop 42 Replacement - Transportation Relief Fund	\$ 11,958,843 \$	- \$	- \$	-
Total	\$ 11,958,843 \$	- \$	- \$	-

Expenditures by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
NON-PERSONNEL				
Contracts	\$ 11,958,843 \$	- \$	- \$	-
NON-PERSONNEL SUBTOTAL	11,958,843	-	-	-
Total	\$ 11,958,843 \$	- \$	- \$	-

Revenues by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Other Local Taxes	\$ 3,667,734 \$	- \$	- \$	-
Rev from Money and Prop	201,806	-	-	-
Total	\$ 3,869,539 \$	- \$	- \$	-

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Road Maintenance and Rehabilitation Fund

Department Expenditures

		FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Road Maintenance and Rehabilitation Fund	\$	- \$	8,025,413 \$	13,842,506 \$	5,817,093
Total	\$	- \$	8,025,413 \$	13,842,506 \$	5,817,093

Significant Budget Adjustments

		FTE	Expenditures	Revenue
Road Repair and Accountability Act		0.00 \$	5,817,093 \$	15,327,972
Addition of revenue and expenditures in the Road Maintenance and Rehabilitation Fund due to the Road Repair and Accountability Act of 2017 (SB-1).				
Total		0.00 \$	5,817,093 \$	15,327,972

Expenditures by Category

		FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
NON-PERSONNEL					
Contracts	\$	- \$	8,025,413 \$	13,842,506 \$	5,817,093
NON-PERSONNEL SUBTOTAL		-	8,025,413	13,842,506	5,817,093
Total	\$	- \$	8,025,413 \$	13,842,506 \$	5,817,093

Revenues by Category

		FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Other Local Taxes	\$	- \$	8,025,413 \$	23,353,385 \$	15,327,972
Total	\$	- \$	8,025,413 \$	23,353,385 \$	15,327,972

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Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2017 Actual	FY2018* Budget	FY2019 ¹ Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 79,775	\$ 94,408	\$ -
Continuing Appropriation - CIP	6,762,649	6,622,255	4,621,925
Continuing Appropriation - Operating	-	-	4,784,637
TOTAL BALANCE AND RESERVES	\$ 6,842,424	\$ 6,716,663	\$ 9,406,562
REVENUE			
Other Local Taxes	\$ 23,012,523	\$ 30,612,766	\$ 32,739,583
Other Revenue	2,402,704	-	-
Revenue from Use of Money and Property	133,661	114,516	114,516
TOTAL REVENUE	\$ 25,548,888	\$ 30,727,282	\$ 32,854,099
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 32,391,312	\$ 37,443,945	\$ 42,260,661
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditure	\$ -	\$ -	\$ 3,000,000
TOTAL CIP EXPENSE	\$ -	\$ -	\$ 3,000,000
OPERATING EXPENSE			
Contracts	\$ 12,549,848	\$ 17,691,941	\$ 19,566,423
Energy and Utilities	175,447	245,180	195,826
Other Expenses	9,767	-	-
Transfers Out	12,799,193	12,790,161	13,091,850
TOTAL OPERATING EXPENSE	\$ 25,534,255	\$ 30,727,282	\$ 32,854,099
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 140,394	\$ -	\$ 4,621,925
Operating Expenditures	-	-	4,784,637
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 140,394	\$ -	\$ 9,406,562
TOTAL EXPENSE	\$ 25,674,649	\$ 30,727,282	\$ 45,260,661
RESERVES			
Continuing Appropriation - CIP	\$ 6,622,255	\$ 6,622,255	\$ -
TOTAL RESERVES	\$ 6,622,255	\$ 6,622,255	\$ -
BALANCE	\$ 94,408	\$ 94,408	\$ (3,000,000)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 32,391,312	\$ 37,443,945	\$ 42,260,661

* At the time of publication, audited financial statements for Fiscal Year 2018 were not available. Therefore, the Fiscal Year 2018 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2018 Adopted Budget, while the beginning Fiscal Year 2018 balance amount reflects the audited Fiscal Year 2017 ending balance.

¹The Fiscal Year 2019 capital improvement program budget for the Gas Tax will be reduced by up to \$4.6 million during Fiscal Year 2019, due to revised State Gas Tax projection from the State of California received after submission of the City Budget.

Gas Tax Fund

Revenue and Expense Statement (Non-General Fund)

Prop 42 Replacement - Transportation Relief Fund	FY2017 Actual	FY2018* Budget	FY2019 Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ 200,000	\$ -
Continuing Appropriation - CIP	12,288,014	11,615,299	6,056,819
Continuing Appropriation - Operating	12,858,551	4,588,287	866,158
TOTAL BALANCE AND RESERVES	\$ 25,146,565	\$ 16,403,586	\$ 6,922,977
REVENUE			
Other Local Taxes	\$ 3,667,734	\$ -	\$ -
Revenue from Use of Money and Property	201,806	-	-
TOTAL REVENUE	\$ 3,869,539	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 29,016,104	\$ 16,403,586	\$ 6,922,977
OPERATING EXPENSE			
Contracts	\$ 3,226,733	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 3,226,733	\$ -	\$ -
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 653,675	\$ -	\$ 6,056,819
Operating Expenditures	8,732,110	-	866,158
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 9,385,785	\$ -	\$ 6,922,977
TOTAL EXPENSE	\$ 12,612,518	\$ -	\$ 6,922,977
RESERVES			
Continuing Appropriation - CIP	\$ 11,615,299	\$ 11,615,299	\$ -
TOTAL RESERVES	\$ 16,203,587	\$ 16,203,586	\$ -
BALANCE	\$ 200,000	\$ 200,000	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 29,016,104	\$ 16,403,586	\$ 6,922,977

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Revenue and Expense Statement (Non-General Fund)

Road Maintenance and Rehabilitation Fund	FY2017 Actual	FY2018* Budget	FY2019 Adopted
BEGINNING BALANCE AND RESERVES			
Continuing Appropriation - Operating	\$ -	\$ -	\$ 3,711,752
TOTAL BALANCE AND RESERVES	\$ -	\$ -	\$ 3,711,752
REVENUE			
Other Local Taxes	\$ -	\$ 8,025,413	\$ 23,353,385
TOTAL REVENUE	\$ -	\$ 8,025,413	\$ 23,353,385
TOTAL BALANCE, RESERVES, AND REVENUE	\$ -	\$ 8,025,413	\$ 27,065,137
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditure	\$ -	\$ -	\$ 9,510,879
TOTAL CIP EXPENSE	\$ -	\$ -	\$ 9,510,879
OPERATING EXPENSE			
Contracts	\$ -	\$ 8,025,413	\$ 13,842,506
TOTAL OPERATING EXPENSE	\$ -	\$ 8,025,413	\$ 13,842,506
EXPENDITURE OF PRIOR YEAR FUNDS			
Operating Expenditures	\$ -	\$ -	\$ 3,711,752
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ -	\$ -	\$ 3,711,752
TOTAL EXPENSE	\$ -	\$ 8,025,413	\$ 27,065,137
BALANCE	\$ -	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ -	\$ 8,025,413	\$ 27,065,137

* At the time of publication, audited financial statements for Fiscal Year 2018 were not available. Therefore, the Fiscal Year 2018 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2018 Adopted Budget, while the beginning Fiscal Year 2018 balance amount reflects the audited Fiscal Year 2017 ending balance.