

Gas Tax Fund



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Description

The Gas Tax Fund collects revenue resulting from a tax on the sale of gasoline, diesel and a use fuel tax on other types of fuels. The current total State excise tax on gasoline is 37.7 cents per gallon and 17.1 cents per gallon on diesel. 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 street lights, 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. 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

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	44,673,054	42,622,965	63,466,467	20,843,502
Total Department Expenditures	\$ 44,673,054	\$ 42,622,965	\$ 63,466,467	\$ 20,843,502
Total Department Revenue	\$ 58,878,323	\$ 60,930,535	\$ 63,466,467	\$ 2,535,932

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Department Expenditures

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Gas Tax Fund	\$ 35,317,294	\$ 34,100,416	\$ 35,701,827	\$ 1,601,411
Total	\$ 35,317,294	\$ 34,100,416	\$ 35,701,827	\$ 1,601,411

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustments to Gas Tax Allocations	0.00	\$ 1,654,290	\$ 1,601,411
Adjustment to Gas Tax non-personnel expenditures and revenue for Fiscal Year 2022 due to revised State of California Gas Tax projections.			
Non-Discretionary Adjustment	0.00	(52,879)	-
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.			
Total	0.00	\$ 1,601,411	\$ 1,601,411

Expenditures by Category

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
NON-PERSONNEL				
Supplies	\$ 5,918	\$ -	\$ -	-
Contracts	12,217,891	7,868,706	9,522,996	1,654,290
Energy and Utilities	200,986	214,712	161,833	(52,879)
Transfers Out	22,892,500	26,016,998	26,016,998	-
NON-PERSONNEL SUBTOTAL	35,317,294	34,100,416	35,701,827	1,601,411
Total	\$ 35,317,294	\$ 34,100,416	\$ 35,701,827	\$ 1,601,411

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Revenues by Category

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Other Local Taxes	\$ 33,342,834	\$ 33,835,900	\$ 35,487,311	\$ 1,651,411
Other Revenue	122	-	-	-
Rev from Money and Prop	294,705	264,516	214,516	(50,000)
Total	\$ 33,637,661	\$ 34,100,416	\$ 35,701,827	\$ 1,601,411

Prop 42 Replacement - Transportation Relief Fund

Department Expenditures

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Prop 42 Replacement - Transportation Relief Fund	\$ 97,047	\$ -	\$ -	-
Total	\$ 97,047	\$ -	\$ -	-

Expenditures by Category

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
NON-PERSONNEL				
Contracts	\$ 97,047	\$ -	\$ -	-
NON-PERSONNEL SUBTOTAL	97,047	-	-	-
Total	\$ 97,047	\$ -	\$ -	-

Revenues by Category

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Rev from Money and Prop	\$ 81,611	\$ -	\$ -	-
Total	\$ 81,611	\$ -	\$ -	-

Road Maintenance and Rehabilitation Fund

Department Expenditures

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Road Maintenance and Rehabilitation Fund	\$ 9,258,713	\$ 8,522,549	\$ 27,764,640	\$ 19,242,091
Total	\$ 9,258,713	\$ 8,522,549	\$ 27,764,640	\$ 19,242,091

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
Road Maintenance and Rehabilitation Adjustment	0.00 \$	19,242,091 \$	934,521
Adjustment to non-personnel expenditures and revenues are due to revised State of California projections.			
Total	0.00 \$	19,242,091 \$	934,521

Expenditures by Category

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
NON-PERSONNEL				
Contracts	\$ 9,258,713	\$ 8,522,549	\$ 27,764,640	\$ 19,242,091
NON-PERSONNEL SUBTOTAL	9,258,713	8,522,549	27,764,640	19,242,091
Total	\$ 9,258,713	\$ 8,522,549	\$ 27,764,640	\$ 19,242,091

Revenues by Category

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Other Local Taxes	\$ 24,604,127	\$ 26,830,119	\$ 27,764,640	\$ 934,521
Rev from Money and Prop	554,923	-	-	-
Total	\$ 25,159,050	\$ 26,830,119	\$ 27,764,640	\$ 934,521

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Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2020 Actual	FY2021* Budget	FY2022** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (1,588,818)	\$ 1,600,794	\$ -
Continuing Appropriation - CIP	6,280,436	4,071,206	3,756,933
Continuing Appropriation - Operating	12,211,323	8,820,701	6,502,275
TOTAL BALANCE AND RESERVES	\$ 16,902,942	\$ 14,492,701	\$ 10,259,207
REVENUE			
Other Local Taxes	\$ 33,342,834	\$ 32,948,875	\$ 35,487,311
Other Revenue	122	-	-
Revenue from Use of Money and Property	294,705	264,516	214,516
TOTAL REVENUE	\$ 33,637,661	\$ 33,213,391	\$ 35,701,827
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 50,540,603	\$ 47,706,092	\$ 45,961,034
OPERATING EXPENSE			
Supplies	\$ 5,918	\$ -	\$ -
Contracts	8,022,270	7,868,706	9,522,996
Energy and Utilities	200,986	214,712	161,833
Transfers Out	22,892,500	26,016,998	26,016,998
TOTAL OPERATING EXPENSE	\$ 31,121,674	\$ 34,100,416	\$ 35,701,827
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 730,608	\$ -	\$ 3,756,933
Operating Expenditures	4,195,621	-	5,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 4,926,229	\$ -	\$ 8,756,933
TOTAL EXPENSE	\$ 36,047,903	\$ 34,100,416	\$ 44,458,760
RESERVES			
Continuing Appropriation - CIP	\$ 4,071,206	\$ 4,071,206	\$ -
Continuing Appropriation - Operating	8,820,702	8,820,702	1,502,275
TOTAL RESERVES	\$ 12,891,908	\$ 12,891,908	\$ 1,502,275
BALANCE	\$ 1,600,792	\$ 713,768	\$ (1)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 50,540,603	\$ 47,706,092	\$ 45,961,034

* At the time of publication, audited financial statements for Fiscal Year 2021 were not available. Therefore, the Fiscal Year 2021 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2021 Adopted Budget, while the beginning Fiscal Year 2021 balance amount reflects the audited Fiscal Year 2020 ending balance.

** Fiscal Year 2022 Beginning Fund Balance reflect the projected Fiscal Year 2021 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2021.

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Revenue and Expense Statement (Non-General Fund)

Prop 42 Replacement - Transportation Relief Fund	FY2020 Actual	FY2021* Budget	FY2022** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 56,342	\$ 32,953	-
Continuing Appropriation - CIP	2,995,380	1,117,841	890,319
Continuing Appropriation - Operating	411,139	314,092	183,341
TOTAL BALANCE AND RESERVES	\$ 3,462,861	\$ 1,464,886	\$ 1,073,660
REVENUE			
Revenue from Use of Money and Property	\$ 81,611	-	-
TOTAL REVENUE	\$ 81,611	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 3,544,472	\$ 1,464,886	\$ 1,073,660
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 105,000	-	-
TOTAL CIP EXPENSE	\$ 105,000	\$ -	\$ -
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 1,877,538	-	890,319
Operating Expenditures	97,047	-	183,341
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 1,974,586	\$ -	\$ 1,073,660
TOTAL EXPENSE	\$ 2,079,586	\$ -	\$ 1,073,660
RESERVES			
Continuing Appropriation - CIP	\$ 1,117,841	\$ 1,117,841	-
Continuing Appropriation - Operating	314,092	314,092	-
TOTAL RESERVES	\$ 1,431,933	\$ 1,431,933	\$ -
BALANCE	\$ 32,953	\$ 32,953	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 3,544,472	\$ 1,464,886	\$ 1,073,660

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Revenue and Expense Statement (Non-General Fund)

Road Maintenance and Rehabilitation Fund	FY2020 Actual	FY2021* Budget	FY2022** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,869,946	\$ 1,871,239	\$ -
Continuing Appropriation - CIP	9,510,879	15,059,212	29,461,200
Continuing Appropriation - Operating	3,826,363	15,090,499	12,430,350
TOTAL BALANCE AND RESERVES	\$ 16,207,188	\$ 32,020,949	\$ 41,891,549
REVENUE			
Other Local Taxes	\$ 24,604,127	\$ 26,830,119	\$ 27,764,640
Revenue from Use of Money and Property	554,923	-	-
TOTAL REVENUE	\$ 25,159,050	\$ 26,830,119	\$ 27,764,640
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 41,366,238	\$ 58,851,068	\$ 69,656,189
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ -	\$ 18,307,570	\$ -
TOTAL CIP EXPENSE	\$ -	\$ 18,307,570	\$ -
OPERATING EXPENSE			
Contracts	\$ 5,432,350	\$ 8,522,549	\$ 27,764,640
TOTAL OPERATING EXPENSE	\$ 5,432,350	\$ 8,522,549	\$ 27,764,640
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 86,575	\$ -	\$ 15,000,000
Operating Expenditures	3,826,363	-	10,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 3,912,938	\$ -	\$ 25,000,000
TOTAL EXPENSE	\$ 9,345,288	\$ 26,830,119	\$ 52,764,640
RESERVES			
Continuing Appropriation - CIP	\$ 15,059,212	\$ 15,059,212	\$ 14,461,200
Continuing Appropriation - Operating	15,090,499	15,090,499	2,430,350
TOTAL RESERVES	\$ 30,149,711	\$ 30,149,711	\$ 16,891,550
BALANCE	\$ 1,871,238	\$ 1,871,238	\$ (1)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 41,366,238	\$ 58,851,068	\$ 69,656,189

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** Fiscal Year 2022 Beginning Fund Balance reflect the projected Fiscal Year 2021 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2021.