

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 rights-of-way.

For Fiscal Year 2013, 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 rights-of-way within residential and commercial areas. The Park & Recreation Department is reimbursed for costs predominantly related to residential MADs, 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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Gas Tax

Department Summary

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expenditures	9,697,796	33,971,669	20,920,006	(13,051,663)
Total Department Expenditures	\$ 9,697,796	\$ 33,971,669	\$ 20,920,006	\$ (13,051,663)
Total Department Revenue	\$ 21,470,776	\$ 22,171,669	\$ 20,920,006	\$ (1,251,663)

Gas Tax

Department Expenditures

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
Gas Tax	\$ 9,697,796	\$ 33,971,669	\$ 20,920,006	\$ (13,051,663)
Total	\$ 9,697,796	\$ 33,971,669	\$ 20,920,006	\$ (13,051,663)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to Gas Tax Allocations	0.00	\$ (1,251,663)	\$ (1,251,663)
Adjustment to Gas Tax revenue and department transfers for Fiscal Year 2013 due to State of California Gas Tax projections. Departments that are primarily affected by the revenue adjustment are Transportation & Storm Water and Park & Recreation.			
One-Time Reductions and Annualizations	0.00	(11,800,000)	-
Adjustment to reflect the removal of one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2012.			
Total	0.00	\$ (13,051,663)	\$ (1,251,663)

Expenditures by Category

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
NON-PERSONNEL				
Supplies	\$ 1,875	\$ -	\$ -	\$ -
Contracts	5,123,124	4,928,928	4,928,928	-
Energy and Utilities	1,326	-	-	-
Other	843	-	-	-
Transfers Out	4,570,628	29,042,741	15,991,078	(13,051,663)
NON-PERSONNEL SUBTOTAL	\$ 9,697,796	\$ 33,971,669	\$ 20,920,006	\$ (13,051,663)
Total	\$ 9,697,796	\$ 33,971,669	\$ 20,920,006	\$ (13,051,663)

Revenues by Category

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
Other Local Taxes	\$ 21,219,845	\$ 21,773,149	\$ 20,671,486	\$ (1,101,663)
Other Revenue	17,151	-	-	-
Rev from Money and Prop	233,780	398,520	248,520	(150,000)
Total	\$ 21,470,776	\$ 22,171,669	\$ 20,920,006	\$ (1,251,663)

Gas Tax

Revenue and Expense Statement (Non-General Fund)

Gas Tax	FY2011 Actual	FY2012* Budget	FY2013 Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 59,652	\$ 11,800,000	\$ 1,928,774
Continuing Appropriation - CIP	–	–	11,791,583
TOTAL BALANCE AND RESERVES	\$ 59,652	\$ 11,800,000	\$ 13,720,357
REVENUE			
Gas Tax - Section 2105	\$ 7,078,298	\$ 7,255,837	\$ 6,651,677
Gas Tax - Section 2106	4,672,775	4,841,310	4,453,732
Gas Tax - Section 2107	9,448,543	9,656,002	9,546,077
Gas Tax - Section 2107.5	20,000	20,000	20,000
Interest Earnings	71,445	250,000	100,000
Lease Revenue - Gas Tax	35,363	28,450	28,450
Other Land/Building Leases	126,972	120,070	120,070
Miscellaneous	17,380	–	–
TOTAL REVENUE	\$ 21,470,776	\$ 22,171,669	\$ 20,920,006
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 21,530,428	\$ 33,971,669	\$ 34,640,363
OPERATING EXPENSE			
Administration - Comptroller	\$ 25,172	\$ 95,000	\$ 95,000
Economic Development - MADs	45,671	45,671	46,933
Park & Recreation - MADs	1,522,306	1,279,795	1,268,498
Park & Recreation - Street Median Maintenance Program	413,342	774,382	774,382
Transportation & Storm Water - Street Division	3,002,651	27,717,275	14,675,647
Transportation & Storm Water - Transp. Eng. Operations Division	4,688,654	4,059,546	4,059,546
TOTAL OPERATING EXPENSE	\$ 9,697,796	\$ 33,971,669	\$ 20,920,006
TOTAL EXPENSE	\$ 9,697,796	\$ 33,971,669	\$ 20,920,006
RESERVES			
Continuing Appropriation - CIP	\$ –	\$ –	\$ 11,791,583
TOTAL RESERVES	\$ –	\$ –	\$ 11,791,583
BALANCE	\$ 11,832,632	\$ –	\$ 1,928,774
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 21,530,428	\$ 33,971,669	\$ 34,640,363

* At the time of publication, audited financial statements for Fiscal Year 2012 were not available. Therefore, the Fiscal Year 2012 column reflects final budget amounts from the Fiscal Year 2012 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.