

## **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 City's share of gas tax revenue is based on a formula that takes into account 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 2015, gas tax revenues have been allocated to support 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 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 for project financial reporting.



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## Department Summary

	FY2013 Actual	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expenditures	20,899,152	20,738,091	20,078,259	(659,832)
<b>Total Department Expenditures</b>	<b>\$ 20,899,152</b>	<b>\$ 20,738,091</b>	<b>\$ 20,078,259</b>	<b>\$ (659,832)</b>
<b>Total Department Revenue</b>	<b>\$ 20,727,431</b>	<b>\$ 20,738,091</b>	<b>\$ 20,078,259</b>	<b>\$ (659,832)</b>

## Gas Tax Fund

### Department Expenditures

	FY2013 Actual	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
Gas Tax Fund	\$ 20,899,152	\$ 20,738,091	\$ 20,078,259	\$ (659,832)
<b>Total</b>	<b>\$ 20,899,152</b>	<b>\$ 20,738,091</b>	<b>\$ 20,078,259</b>	<b>\$ (659,832)</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Adjustment to Gas Tax Allocations</b>	0.00	\$ (659,832)	\$ (659,832)
Adjustment to Gas Tax revenue and department transfers for Fiscal Year 2015 due to State of California Gas Tax projections. Departments that are primarily affected by the revenue adjustment are Transportation & Storm Water and Park & Recreation.			
<b>Total</b>	<b>0.00</b>	<b>\$ (659,832)</b>	<b>\$ (659,832)</b>

### Expenditures by Category

	FY2013 Actual	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
<b>NON-PERSONNEL</b>				
Contracts	\$ 4,425,174	\$ 4,928,928	\$ 5,084,928	\$ 156,000
Energy and Utilities	179,629	-	-	-
Other	7,165	-	-	-
Transfers Out	16,287,183	15,809,163	14,993,331	(815,832)
<b>NON-PERSONNEL SUBTOTAL</b>	<b>20,899,152</b>	<b>20,738,091</b>	<b>20,078,259</b>	<b>(659,832)</b>
<b>Total</b>	<b>\$ 20,899,152</b>	<b>\$ 20,738,091</b>	<b>\$ 20,078,259</b>	<b>\$ (659,832)</b>

### Revenues by Category

	FY2013 Actual	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
Rev from Money and Prop	\$ 137,554	\$ 248,520	\$ 173,520	\$ (75,000)
Charges for Services	727	-	-	-
Other Revenue	76,720	-	-	-
Other Local Taxes	20,409,170	20,489,571	19,904,739	(584,832)
Transfers In	103,261	-	-	-
<b>Total</b>	<b>\$ 20,727,431</b>	<b>\$ 20,738,091</b>	<b>\$ 20,078,259</b>	<b>\$ (659,832)</b>

# Gas Tax Fund

## Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2013 Actual	FY2014* Budget	FY2015 Adopted
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ 1,844,248	\$ 1,646,467	\$ 4,457,579
Continuing Appropriation - CIP	11,791,467	2,721,307	1,809,090
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 13,635,715</b>	<b>\$ 4,367,774</b>	<b>\$ 6,266,668</b>
<b>REVENUE</b>			
Gas Tax - Section 2105	\$ 6,050,627	\$ 6,493,113	\$ 6,611,304
Gas Tax - Section 2106	4,742,440	4,309,267	5,149,923
Gas Tax - Section 2107	9,596,103	9,667,191	8,123,512
Gas Tax - Section 2107.5	20,000	20,000	20,000
Interest Earnings	62,206	100,000	25,000
Lease Revenue - Gas Tax	36,727	28,450	28,450
Other Land/Building Leases	38,620	120,070	120,070
Miscellaneous	180,707	-	-
<b>TOTAL REVENUE</b>	<b>\$ 20,727,431</b>	<b>\$ 20,738,091</b>	<b>\$ 20,078,259</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 34,363,146</b>	<b>\$ 25,105,865</b>	<b>\$ 26,344,927</b>
<b>CAPITAL IMPROVEMENT PROGRAM (CIP) EXPENSE</b>			
CIP Expenditures	\$ 9,070,160	\$ -	\$ -
<b>TOTAL CIP EXPENSE</b>	<b>\$ 9,070,160</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPERATING EXPENSE</b>			
Administration - Comptroller	\$ 23,567	\$ 95,000	\$ 95,000
Economic Development - MADs	31,601	24,961	28,961
Park & Recreation - MADs	1,268,498	1,081,957	1,148,863
Park & Recreation - Street Median Maintenance Program	571,811	774,382	930,382
Transportation & Storm Water - Street Division	14,987,084	14,702,245	13,815,507
Transportation & Storm Water - Transp. Eng. Operations Division	4,016,591	4,059,546	4,059,546
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 20,899,152</b>	<b>\$ 20,738,091</b>	<b>\$ 20,078,259</b>
<b>TOTAL EXPENSE</b>	<b>\$ 29,969,312</b>	<b>\$ 20,738,091</b>	<b>\$ 20,078,259</b>
<b>RESERVES</b>			
Continuing Appropriation - CIP	\$ 2,721,307	\$ 2,721,307	\$ 1,809,090
<b>TOTAL RESERVES</b>	<b>\$ 2,721,307</b>	<b>\$ 2,721,307</b>	<b>\$ 1,809,090</b>
<b>BALANCE</b>	<b>\$ 1,672,527</b>	<b>\$ 1,646,467</b>	<b>\$ 4,457,578</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 34,363,146</b>	<b>\$ 25,105,865</b>	<b>\$ 26,344,927</b>

\* At the time of publication, audited financial statements for Fiscal Year 2014 were not available. Therefore, the Fiscal Year 2014 column reflects final budget amounts from the Fiscal Year 2014 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.