

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 Proposition 42 Replacement Fund collects revenue from new motor vehicle fuel excise tax. The current State variable Excise Tax is 12 cents per gallon, bringing the total gas tax to 30 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 2016, 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

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015–2016 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expenditures	24,141,432	32,556,675	33,700,116	1,143,441
Total Department Expenditures	\$ 24,141,432	\$ 32,556,675	\$ 33,700,116	\$ 1,143,441
Total Department Revenue	\$ 42,655,813	\$ 34,464,395	\$ 29,038,455	\$ (5,425,940)

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Department Expenditures

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015–2016 Change
Gas Tax Fund	\$ 20,728,271	\$ 20,078,259	\$ 27,466,639	\$ 7,388,380
Total	\$ 20,728,271	\$ 20,078,259	\$ 27,466,639	\$ 7,388,380

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to Gas Tax Allocations	0.00	\$ 7,115,776	\$ 2,726,719
Adjustment to Gas Tax revenue and department transfers for Fiscal Year 2016 due to State of California Gas Tax projections. Departments that are primarily affected by the revenue adjustment are Transportation & Storm Water and Park & Recreation.			
Non-Discretionary Adjustment	0.00	272,604	-
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	\$ 7,388,380	\$ 2,726,719

Expenditures by Category

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015–2016 Change
NON-PERSONNEL				
Contracts	\$ 365,262	\$ 5,084,928	\$ 6,767,459	\$ 1,682,531
Transfers Out	20,090,203	14,993,331	20,426,576	5,433,245
Energy and Utilities	253,763	-	272,604	272,604
Other	19,042	-	-	-
NON-PERSONNEL SUBTOTAL	20,728,271	20,078,259	27,466,639	7,388,380
Total	\$ 20,728,271	\$ 20,078,259	\$ 27,466,639	\$ 7,388,380

Revenues by Category

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015–2016 Change
Rev from Money and Prop	\$ 53,628	\$ 173,520	\$ 114,902	\$ (58,618)
Other Local Taxes	23,854,399	19,904,739	22,690,076	2,785,337
Other Revenue	110,540	-	-	-
Total	\$ 23,965,807	\$ 20,078,259	\$ 22,804,978	\$ 2,726,719

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Prop 42 Replacement - Transportation Relief Fund¹

Department Expenditures

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
Street	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477	\$ (6,244,939)
Total	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477	\$ (6,244,939)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Prop 42 Replacement Transportation Relief Fund Reduction of non-personnel expenditures and associated revenue.	0.00	\$ (6,244,939)	\$ (8,152,659)
Total	0.00	\$ (6,244,939)	\$ (8,152,659)

Expenditures by Category

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
NON-PERSONNEL				
Contracts	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477	\$ (6,244,939)
NON-PERSONNEL SUBTOTAL	3,413,161	12,478,416	6,233,477	(6,244,939)
Total	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477	\$ (6,244,939)

Revenues by Category

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
Other Local Taxes	\$ 18,581,612	\$ 14,386,136	\$ 6,233,477	\$ (8,152,659)
Rev from Money and Prop	108,394			
Total	\$ 18,690,006	\$ 14,386,136	\$ 6,233,477	\$ (8,152,659)

¹The Prop 42 Replacement - Transportation Relief Fund is displayed under the Transportation & Storm Water Department for the Fiscal Year 2015 and prior year budget publications.

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Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2014 Actual	FY2015* Budget	FY2016 Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,644,606	\$ 4,891,859	\$ 9,661,661
Continuing Appropriation - CIP	2,721,307	1,809,090	1,809,090
TOTAL BALANCE AND RESERVES	\$ 4,365,913	\$ 6,700,949	\$ 11,470,751
REVENUE			
Other Local Taxes	\$ 23,854,399	\$ 19,904,739	\$ 22,690,076
<i>Gas Tax - Section 2105</i>	9,186,673	6,611,304	7,862,395
<i>Gas Tax - Section 2106</i>	4,829,490	5,149,923	4,058,334
<i>Gas Tax - Section 2107</i>	9,818,236	8,123,512	10,749,347
<i>Gas Tax - Section 2107.5</i>	20,000	20,000	20,000
Other Revenue	868	—	—
Revenue from Use of Money and Property	110,540	173,520	114,902
<i>Interest Earnings - Gas Tax</i>	20,638	25,000	25,000
<i>Lease Revenue - Gas Tax</i>	32,990	28,450	32,990
<i>Other Land/Building Leases</i>	56,912	120,070	56,912
TOTAL REVENUE	\$ 23,965,807	\$ 20,078,259	\$ 22,804,978
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 28,331,720	\$ 26,779,208	\$ 34,275,729
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ —	\$ —	\$ 5,000,000
TOTAL CIP EXPENSE	\$ —	\$ —	\$ 5,000,000
OPERATING EXPENSE			
Contracts	\$ 365,262	\$ 5,084,928	\$ 6,767,459
<i>Park & Recreation - Street Median Maintenance Program</i>	342,066	930,382	930,382
<i>Administration - Comptroller</i>	23,196	95,000	95,000
<i>Transportation & Storm Water - Transp. Eng. Operations Division</i>	—	4,059,546	5,742,077
Energy and Utilities	253,763	—	272,604
<i>Park & Recreation - Street Median Maintenance Program</i>	253,763	—	272,604
Other Expenses	19,042	—	—
<i>Park & Recreation - Street Median Maintenance Program</i>	19,042	—	—
Transfers Out	20,090,203	14,993,331	20,426,576
<i>Transportation & Storm Water - Street Division</i>	14,707,245	13,815,507	14,595,821
<i>Transportation & Storm Water - Transp. Eng. Operations Division</i>	4,155,194	—	—
Park & Recreation - MADs	1,076,957	1,148,863	1,192,882
Park & Recreation - Street Median Maintenance Program	125,846	—	—
Street Resurfacing	—	—	4,607,454
Economic Development - MADs	24,961	28,961	30,419
TOTAL OPERATING EXPENSE	\$ 20,728,270	\$ 20,078,259	\$ 27,466,639

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Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2014 Actual	FY2015* Budget	FY2016 Adopted
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 912,217	\$ -	\$ 1,809,090
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 912,217	\$ -	\$ 1,809,090
TOTAL EXPENSE	\$ 21,640,487	\$ 20,078,259	\$ 34,275,729
RESERVES			
Continuing Appropriation - CIP	\$ 1,809,090	\$ 1,809,090	\$ -
TOTAL RESERVES	\$ 1,809,090	\$ 1,809,090	\$ -
BALANCE	\$ 4,882,143	\$ 4,891,859	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 28,331,720	\$ 26,779,208	\$ 34,275,729

* At the time of publication, audited financial statements for Fiscal Year 2015 were not available. Therefore, the Fiscal Year 2015 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2015 Adopted Budget, while the beginning FY 2015 balance amount reflects the audited Fiscal Year 2014 ending balance.

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Revenue and Expense Statement (Non-General Fund)

Prop 42 Replacement - Transportation Relief Fund ¹	FY2014 Actual	FY2015 [*] Budget	FY2016 Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 11,165	\$ 407,969	\$ -
Continuing Appropriation - CIP	211,142	6,418,556	15,112,542
Continuing Appropriation - Operating	17,886,436	25,959,242	21,649,792
TOTAL BALANCE AND RESERVES	\$ 18,108,743	\$ 32,785,768	\$ 36,762,334
REVENUE			
Other Local Taxes	\$ 18,581,612	\$ 14,386,136	\$ 6,233,477
<i>Gas Tax - Section 2103</i>	<i>18,581,612</i>	<i>14,386,136</i>	<i>6,233,477</i>
Revenue from Use of Money and Property	108,394	-	-
<i>Interest Earnings</i>	<i>108,394</i>	<i>-</i>	<i>-</i>
TOTAL REVENUE	\$ 18,690,006	\$ 14,386,136	\$ 6,233,477
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 36,798,749	\$ 47,171,904	\$ 42,995,811
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 643,411	\$ 1,907,720	\$ -
TOTAL CIP EXPENSE	\$ 643,411	\$ 1,907,720	\$ -
OPERATING EXPENSE			
Contracts	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477
<i>Maintenance, Building and Roads, Equipment</i>	<i>3,413,161</i>	<i>12,478,416</i>	<i>6,233,477</i>
TOTAL OPERATING EXPENSE	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ -	\$ 5,000,000	\$ 15,112,542
Operating Expenditures	-	6,419,517	21,649,792
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ -	\$ 11,419,517	\$ 36,762,334
TOTAL EXPENSE	\$ 4,056,571	\$ 25,805,653	\$ 42,995,811
RESERVES			
Continuing Appropriation - CIP	\$ 6,418,556	\$ 1,418,556	\$ -
Continuing Appropriation - Operating	25,959,242	19,539,725	-
TOTAL RESERVES	\$ 32,377,799	\$ 20,958,282	\$ -
BALANCE	\$ 364,378	\$ 407,969	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 36,798,749	\$ 47,171,904	\$ 42,995,811

^{*}At the time of publication, audited financial statements for Fiscal Year 2015 were not available. Therefore, the Fiscal Year 2015 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2015 Adopted Budget, while the beginning FY 2015 balance amount reflects the audited Fiscal Year 2014 ending balance.

¹The Prop 42 Replacement - Transportation Relief Fund is displayed under the Transportation & Storm Water Department for the Fiscal Year 2015 and prior year budget publications.