

Gas Tax Fund



Page Intentionally Left Blank

Gas Tax 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 36.3 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 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 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 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. For Fiscal Year 2020, gas tax revenues have been allocated to support four departments: Transportation & Storm Water, Parks & Recreation, Economic Development, and Department of Finance. 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 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 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.



Page Intentionally Left Blank

Gas Tax Fund

Department Summary

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	34,693,079	46,696,605	56,751,724	10,055,119
Total Department Expenditures	\$ 34,693,079	\$ 46,696,605	\$ 56,751,724	\$ 10,055,119
Total Department Revenue	\$ 42,233,449	\$ 56,207,484	\$ 60,856,897	\$ 4,649,413

Gas Tax Fund

Department Expenditures

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
Gas Tax Fund	\$ 26,408,656	\$ 32,854,099	\$ 36,228,875	\$ 3,374,776
Total	\$ 26,408,656	\$ 32,854,099	\$ 36,228,875	\$ 3,374,776

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to Gas Tax Allocations	0.00	\$ 3,323,663	\$ 4,502,041
Adjustment to Gas Tax revenue and expenditures for Fiscal Year 2020 due to revised State of California Gas Tax projections.			
Non-Discretionary Adjustment	0.00	51,113	-
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			
Total	0.00	\$ 3,374,776	\$ 4,502,041

Expenditures by Category

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
NON-PERSONNEL				
Contracts	\$ 13,374,869	\$ 19,566,423	\$ 8,940,382	(10,626,041)
Energy and Utilities	227,943	195,826	246,939	51,113
Other	15,684	-	-	-
Transfers Out	12,790,161	13,091,850	27,041,554	13,949,704
NON-PERSONNEL SUBTOTAL	26,408,656	32,854,099	36,228,875	3,374,776
Total	\$ 26,408,656	\$ 32,854,099	\$ 36,228,875	\$ 3,374,776

Revenues by Category

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
Other Local Taxes	\$ 33,648,931	\$ 32,739,583	\$ 37,191,624	\$ 4,452,041
Rev from Money and Prop	161,402	114,516	164,516	50,000
Total	\$ 33,810,333	\$ 32,854,099	\$ 37,356,140	\$ 4,502,041

Gas Tax Fund

Prop 42 Replacement - Transportation Relief Fund

Department Expenditures

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
Prop 42 Replacement - Transportation Relief Fund	\$ 3,299,573	\$ -	\$ -	-
Total	\$ 3,299,573	\$ -	\$ -	-

Expenditures by Category

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
NON-PERSONNEL				
Contracts	\$ 3,299,573	\$ -	\$ -	-
NON-PERSONNEL SUBTOTAL	3,299,573	-	-	-
Total	\$ 3,299,573	\$ -	\$ -	-

Revenues by Category

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
Rev from Money and Prop	\$ 164,712	\$ -	\$ -	-
Total	\$ 164,712	\$ -	\$ -	-

Road Maintenance and Rehabilitation Fund

Department Expenditures

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
Road Maintenance and Rehabilitation Fund	\$ 4,984,849	\$ 13,842,506	\$ 20,522,849	\$ 6,680,343
Total	\$ 4,984,849	\$ 13,842,506	\$ 20,522,849	\$ 6,680,343

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Road Maintenance and Rehabilitation Adjustment	0.00	\$ 6,680,343	\$ 147,372
Adjustment to revenue and expenditures due to revised State of California projections.			
Total	0.00	\$ 6,680,343	\$ 147,372

Expenditures by Category

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
NON-PERSONNEL				
Supplies	\$ 324	\$ -	\$ -	-
Contracts	4,984,525	13,842,506	20,522,849	6,680,343
NON-PERSONNEL SUBTOTAL	4,984,849	13,842,506	20,522,849	6,680,343
Total	\$ 4,984,849	\$ 13,842,506	\$ 20,522,849	\$ 6,680,343

Gas Tax Fund

Revenues by Category

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019-2020 Change
Other Local Taxes	\$ 8,240,399	\$ 23,353,385	\$ 23,500,757	\$ 147,372
Rev from Money and Prop	18,005	-	-	-
Total	\$ 8,258,405	\$ 23,353,385	\$ 23,500,757	\$ 147,372

Gas Tax Fund

Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2018 Actual	FY2019* Budget	FY2020 Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ -	\$ 51,113
Continuing Appropriation - CIP	6,622,255	4,621,925	7,121,844
Continuing Appropriation - Operating	-	4,784,637	7,442,018
TOTAL BALANCE AND RESERVES	\$ 6,622,255	\$ 9,406,562	\$ 14,614,975
REVENUE			
Other Local Taxes	\$ 33,648,931	\$ 32,739,583	\$ 37,191,624
Revenue from Use of Money and Property	161,402	114,516	164,516
TOTAL REVENUE	\$ 33,810,333	\$ 32,854,099	\$ 37,356,140
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 40,432,588	\$ 42,260,661	\$ 51,971,115
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditure	\$ -	\$ 3,000,000	\$ 1,178,378
TOTAL CIP EXPENSE	\$ -	\$ 3,000,000	\$ 1,178,378
OPERATING EXPENSE			
Contracts	\$ 13,374,869	\$ 19,566,423	\$ 8,940,382
Energy and Utilities	227,943	195,826	246,939
Other Expenses	15,684	-	-
Transfers Out	12,790,161	13,091,850	27,041,554
TOTAL OPERATING EXPENSE	\$ 26,408,656	\$ 32,854,099	\$ 36,228,875
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 2,000,411	\$ 4,621,925	\$ 7,121,844
Operating Expenditures	-	4,784,637	7,442,018
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 2,000,411	\$ 9,406,562	\$ 14,563,862
TOTAL EXPENSE	\$ 28,409,067	\$ 45,260,661	\$ 51,971,115
RESERVES			
Continuing Appropriation - CIP	\$ 4,621,844	\$ -	\$ -
TOTAL RESERVES	\$ 4,621,844	\$ -	\$ -
BALANCE	\$ 7,401,676	\$ (3,000,000)	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 40,432,588	\$ 42,260,661	\$ 51,971,115

* At the time of publication, financial statements for Fiscal Year 2019 were not available. Therefore, the Fiscal Year 2019 Revenues, Expenditures, and Fund Balances reflect those amounts as published in the Fiscal Year 2019 Adopted Budget. Fiscal Year 2020 Beginning Fund Balance reflects the projected Fiscal Year 2019 Ending Fund Balance based on updated Revenue and Expenditure Projections for Fiscal Year 2019.

Gas Tax Fund

Revenue and Expense Statement (Non-General Fund)

Prop 42 Replacement - Transportation Relief Fund	FY2018 Actual	FY2019* Budget	FY2020 Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 119,990	\$ -	\$ -
Continuing Appropriation - CIP	11,615,299	6,056,819	1,122,868
Continuing Appropriation - Operating	4,588,287	866,158	-
TOTAL BALANCE AND RESERVES	\$ 16,323,576	\$ 6,922,977	\$ 1,122,868
REVENUE			
Revenue from Use of Money and Property	\$ 164,712	\$ -	\$ -
TOTAL REVENUE	\$ 164,712	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 16,488,288	\$ 6,922,977	\$ 1,122,868
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 6,244,561	\$ 6,056,819	\$ 1,122,868
Operating Expenditures	3,299,573	866,158	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 9,544,134	\$ 6,922,977	\$ 1,122,868
TOTAL EXPENSE	\$ 9,544,134	\$ 6,922,977	\$ 1,122,868
RESERVES			
Continuing Appropriation - CIP	\$ 6,122,868	\$ -	\$ -
Continuing Appropriation - Operating	793,281	-	-
TOTAL RESERVES	\$ 6,916,149	\$ -	\$ -
BALANCE	\$ 28,005	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 16,488,288	\$ 6,922,977	\$ 1,122,868

* At the time of publication, financial statements for Fiscal Year 2019 were not available. Therefore, the Fiscal Year 2019 Revenues, Expenditures, and Fund Balances reflect those amounts as published in the Fiscal Year 2019 Adopted Budget. Fiscal Year 2020 Beginning Fund Balance reflects the projected Fiscal Year 2019 Ending Fund Balance based on updated Revenue and Expenditure Projections for Fiscal Year 2019.

Gas Tax Fund

Revenue and Expense Statement (Non-General Fund)

Road Maintenance and Rehabilitation Fund	FY2018 Actual	FY2019* Budget	FY2020 Proposed
BEGINNING BALANCE AND RESERVES			
Continuing Appropriation - CIP	\$ -	\$ -	9,510,879
Continuing Appropriation - Operating	-	3,711,752	3,273,555
TOTAL BALANCE AND RESERVES	\$ -	\$ 3,711,752	\$ 12,784,434
REVENUE			
Other Local Taxes	\$ 8,240,399	\$ 23,353,385	\$ 23,500,757
Revenue from Use of Money and Property	18,005	-	-
TOTAL REVENUE	\$ 8,258,404	\$ 23,353,385	\$ 23,500,757
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 8,258,404	\$ 27,065,137	\$ 36,285,191
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditure	\$ -	\$ 9,510,879	\$ 2,977,908
TOTAL CIP EXPENSE	\$ -	\$ 9,510,879	\$ 2,977,908
OPERATING EXPENSE			
Supplies	\$ 324	\$ -	-
Contracts	4,984,525	13,842,506	20,522,849
TOTAL OPERATING EXPENSE	\$ 4,984,849	\$ 13,842,506	\$ 20,522,849
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ -	\$ -	9,510,879
Operating Expenditures	-	-	3,273,555
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ -	\$ -	\$ 12,784,434
TOTAL EXPENSE	\$ 4,984,849	\$ 23,353,385	\$ 36,285,191
RESERVES			
Continuing Appropriation - Operating	\$ 3,040,564	\$ 3,711,752	-
TOTAL RESERVES	\$ 3,040,564	\$ 3,711,752	\$ -
BALANCE	\$ 232,991	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 8,258,404	\$ 27,065,137	\$ 36,285,191

* At the time of publication, financial statements for Fiscal Year 2019 were not available. Therefore, the Fiscal Year 2019 Revenues, Expenditures, and Fund Balances reflect those amounts as published in the Fiscal Year 2019 Adopted Budget. Fiscal Year 2020 Beginning Fund Balance reflects the projected Fiscal Year 2019 Ending Fund Balance based on updated Revenue and Expenditure Projections for Fiscal Year 2019.