

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 40.2 cents per gallon and 18.3 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 Road Maintenance and Rehabilitation Fund collects revenue from an additional 13.7 cent per gallon tax on gasoline and 22.8 cent a gallon tax on diesel, in addition to a transportation improvement fee on new vehicles and \$100 vehicle registration on zero emission vehicles. 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 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

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	45,676,151	66,493,653	68,842,090	2,348,437
Total Department Expenditures	\$ 45,676,151	\$ 66,493,653	\$ 68,842,090	\$ 2,348,437
Total Department Revenue	\$ 58,768,530	\$ 73,487,284	\$ 73,584,746	\$ 97,462

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Department Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Gas Tax Fund	\$ 34,918,413	\$ 34,329,610	\$ 34,717,087	\$ 387,477
Total	\$ 34,918,413	\$ 34,329,610	\$ 34,717,087	\$ 387,477

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustments to Gas Tax Allocations	0.00	\$ 394,496	\$ (1,863,498)
Adjustment to non-personnel expenditures and revenue due to revised State of California Gas Tax projections.			
Non-Discretionary Adjustment	0.00	(7,019)	-
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	\$ 387,477	\$ (1,863,498)

Expenditures by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
NON-PERSONNEL				
Supplies	\$ 7,409	\$ -	\$ 9,000	\$ 9,000
Contracts & Services	8,669,279	8,074,758	8,447,289	372,531
<i>External Contracts & Services</i>	1,976,608	2,096,731	2,508,962	412,231
<i>Internal Contracts & Services</i>	6,692,672	5,978,027	5,938,327	(39,700)
Energy and Utilities	224,727	237,854	243,800	5,946
Transfers Out	26,016,998	26,016,998	26,016,998	-
NON-PERSONNEL SUBTOTAL	34,918,413	34,329,610	34,717,087	387,477
Total	\$ 34,918,413	\$ 34,329,610	\$ 34,717,087	\$ 387,477

Gas Tax Fund

Revenues by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Other Local Taxes	\$ 29,957,179	\$ 41,108,725	\$ 39,437,623	\$ (1,671,102)
Rev from Money and Prop	68,602	214,516	22,120	(192,396)
Total	\$ 30,025,781	\$ 41,323,241	\$ 39,459,743	\$ (1,863,498)

Prop 42 Replacement - Transportation Relief Fund

Department Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Prop 42 Replacement - Transportation Relief Fund	\$ 126,033	\$ -	\$ -	-
Total	\$ 126,033	\$ -	\$ -	-

Expenditures by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
NON-PERSONNEL				
Contracts & Services	\$ 126,033	\$ -	\$ -	-
<i>Internal Contracts & Services</i>	126,033	-	-	-
NON-PERSONNEL SUBTOTAL	126,033	-	-	-
Total	\$ 126,033	\$ -	\$ -	-

Road Maintenance and Rehabilitation Fund

Department Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Road Maintenance and Rehabilitation Fund	\$ 10,631,706	\$ 32,164,043	\$ 34,125,003	\$ 1,960,960
Total	\$ 10,631,706	\$ 32,164,043	\$ 34,125,003	\$ 1,960,960

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Road Maintenance and Rehabilitation Adjustment	0.00	\$ 1,960,960	\$ 1,960,960
Adjustment to non-personnel expenditures and revenue due to revised State of California projections.			

Gas Tax Fund

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Total	0.00 \$	1,960,960 \$	1,960,960

Expenditures by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
NON-PERSONNEL				
Contracts & Services	\$ 10,631,706	\$ 32,164,043	\$ 34,125,003	1,960,960
<i>External Contracts & Services</i>	10,142,555	32,164,043	34,125,003	1,960,960
<i>Internal Contracts & Services</i>	489,151	-	-	-
NON-PERSONNEL SUBTOTAL	10,631,706	32,164,043	34,125,003	1,960,960
Total	\$ 10,631,706	\$ 32,164,043	\$ 34,125,003	\$ 1,960,960

Revenues by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Other Local Taxes	\$ 28,365,966	\$ 32,164,043	\$ 34,125,003	1,960,960
Rev from Money and Prop	376,783	-	-	-
Total	\$ 28,742,749	\$ 32,164,043	\$ 34,125,003	\$ 1,960,960

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Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2022 Actual	FY2023* Budget	FY2024** Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 837,934	\$ 107,720	\$ -
Continuing Appropriation - CIP	3,983,250	2,878,010	8,724,487
Continuing Appropriation - Operating	6,932,935	2,770,517	1,681,390
TOTAL BALANCE AND RESERVES	\$ 11,754,118	\$ 5,756,247	\$ 10,405,877
REVENUE			
Other Local Taxes	\$ 29,957,179	\$ 41,108,725	\$ 39,437,623
Revenue from Use of Money and Property	68,602	214,516	22,120
TOTAL REVENUE	\$ 30,025,781	\$ 41,323,241	\$ 39,459,743
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 41,779,899	\$ 47,079,488	\$ 49,865,620
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ -	\$ 6,993,631	\$ 4,742,656
TOTAL CIP EXPENSE	\$ -	\$ 6,993,631	\$ 4,742,656
OPERATING EXPENSE			
Supplies	\$ 7,409	\$ -	\$ 9,000
Contracts & Services	8,669,279	8,074,758	8,447,289
Energy and Utilities	224,727	237,854	243,800
Transfers Out	26,016,998	26,016,998	26,016,998
TOTAL OPERATING EXPENSE	\$ 34,918,413	\$ 34,329,610	\$ 34,717,087
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 1,105,239	\$ 1,805,391	\$ 1,990,000
Operating Expenditures	4,162,418	800,000	1,400,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 5,267,657	\$ 2,605,391	\$ 3,390,000
TOTAL EXPENSE	\$ 36,023,652	\$ 43,128,632	\$ 42,849,743
RESERVES			
Continuing Appropriation - CIP	\$ 2,878,010	\$ 1,072,619	\$ 6,734,487
Continuing Appropriation - Operating	2,770,517	1,970,517	281,390
TOTAL RESERVES	\$ 5,648,528	\$ 3,043,137	\$ 7,015,877
BALANCE	\$ 107,719	\$ 907,719	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 41,779,899	\$ 47,079,488	\$ 49,865,620

* At the time of publication, audited financial statements for Fiscal Year 2023 were not available. Therefore, the Fiscal Year 2023 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2023 Adopted Budget, while the beginning Fiscal Year 2023 balance amount reflects the audited Fiscal Year 2022 ending balance.

** Fiscal Year 2024 Beginning Fund Balance reflect the projected Fiscal Year 2023 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2023.

Gas Tax Fund

Revenue and Expense Statement (Non-General Fund)

Prop 42 Replacement - Transportation Relief Fund	FY2022 Actual	FY2023* Budget	FY2024** Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 54,146	\$ -	-
Continuing Appropriation - CIP	882,911	51,684	-
Continuing Appropriation - Operating	126,033	-	-
TOTAL BALANCE AND RESERVES	\$ 1,063,090	\$ 51,684	-
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 54,146	\$ -	-
TOTAL CIP EXPENSE	\$ 54,146	\$ -	-
OPERATING EXPENSE			
Contracts & Services	\$ 126,033	\$ -	-
TOTAL OPERATING EXPENSE	\$ 126,033	\$ -	-
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 831,227	\$ 41,889	-
Operating Expenditures	126,033	-	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 957,260	\$ 41,889	-
TOTAL EXPENSE	\$ 1,011,406	\$ 41,889	-
RESERVES			
Continuing Appropriation - CIP	\$ 51,684	\$ 9,795	-
TOTAL RESERVES	\$ 51,684	\$ 9,795	-
BALANCE	\$ -	\$ -	-
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,063,090	\$ 51,684	-

* At the time of publication, audited financial statements for Fiscal Year 2023 were not available. Therefore, the Fiscal Year 2023 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2023 Adopted Budget, while the beginning Fiscal Year 2023 balance amount reflects the audited Fiscal Year 2022 ending balance.

** Fiscal Year 2024 Beginning Fund Balance reflect the projected Fiscal Year 2023 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2023.

***The Prop 42 Replacement - Transportation Relief Fund will be completed and closed in FY 2023.

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Revenue and Expense Statement (Non-General Fund)

Road Maintenance and Rehabilitation Fund	FY2022 Actual	FY2023* Budget	FY2024** Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,161,141	\$ 1,098,203	\$ -
Continuing Appropriation - CIP	29,129,242	25,514,413	20,716,356
Continuing Appropriation - Operating	10,493,310	29,667,290	38,646,328
TOTAL BALANCE AND RESERVES	\$ 41,783,692	\$ 56,279,907	\$ 59,362,684
REVENUE			
Other Local Taxes	\$ 28,365,966	\$ 32,164,043	\$ 34,125,003
Revenue from Use of Money and Property	376,783	-	-
TOTAL REVENUE	\$ 28,742,749	\$ 32,164,043	\$ 34,125,003
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 70,526,441	\$ 88,443,950	\$ 93,487,687
OPERATING EXPENSE			
Contracts & Services	\$ 10,631,706	\$ 32,164,043	\$ 34,125,003
TOTAL OPERATING EXPENSE	\$ 10,631,706	\$ 32,164,043	\$ 34,125,003
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 3,614,829	\$ 10,000,000	\$ 5,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 3,614,829	\$ 10,000,000	\$ 5,000,000
TOTAL EXPENSE	\$ 14,246,535	\$ 42,164,043	\$ 39,125,003
RESERVES			
Continuing Appropriation - CIP	\$ 25,514,413	\$ 15,514,413	\$ 15,716,356
Continuing Appropriation - Operating	29,667,290	29,667,290	38,646,328
TOTAL RESERVES	\$ 55,181,703	\$ 45,181,703	\$ 54,362,685
BALANCE	\$ 1,098,203	\$ 1,098,204	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 70,526,441	\$ 88,443,950	\$ 93,487,687

* At the time of publication, audited financial statements for Fiscal Year 2023 were not available. Therefore, the Fiscal Year 2023 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2023 Adopted Budget, while the beginning Fiscal Year 2023 balance amount reflects the audited Fiscal Year 2022 ending balance.

** Fiscal Year 2024 Beginning Fund Balance reflect the projected Fiscal Year 2023 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2023.



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