

# **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 43.2 cents per gallon and 19.6 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 14.7 cent per gallon tax on gasoline and 24.5 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 streetlights, 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 and 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 and 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.

# Gas Tax Fund

## Department Summary

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	45,588,229	68,842,090	74,332,761	5,490,671
<b>Total Department Expenditures</b>	<b>\$ 45,588,229</b>	<b>\$ 68,842,090</b>	<b>\$ 74,332,761</b>	<b>\$ 5,490,671</b>
<b>Total Department Revenue</b>	<b>\$ 67,049,070</b>	<b>\$ 73,584,746</b>	<b>\$ 73,547,761</b>	<b>\$ (36,985)</b>

## Gas Tax Fund

### Department Expenditures

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Gas Tax Fund	\$ 29,850,622	\$ 34,717,087	\$ 38,218,843	\$ 3,501,756
<b>Total</b>	<b>\$ 29,850,622</b>	<b>\$ 34,717,087</b>	<b>\$ 38,218,843</b>	<b>\$ 3,501,756</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Adjustments to Gas Tax Allocations</b>	0.00	\$ 3,491,709	\$ (1,240,900)
Adjustment to non-personnel expenditures and revenue due to revised State of California Gas Tax projections.			
<b>Non-Discretionary Adjustment</b>	0.00	10,047	-
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.			
<b>Total</b>	<b>0.00</b>	<b>\$ 3,501,756</b>	<b>\$ (1,240,900)</b>

### Expenditures by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
<b>NON-PERSONNEL</b>				
Supplies	\$ 9,596	\$ 9,000	\$ 12,000	\$ 3,000
Contracts & Services	9,652,420	8,447,289	11,442,038	2,994,749
<i>External Contracts &amp; Services</i>	2,770,881	2,508,962	4,352,556	1,843,594
<i>Internal Contracts &amp; Services</i>	6,881,539	5,938,327	7,089,482	1,151,155
Energy and Utilities	189,212	243,800	253,835	10,035
Transfers Out	19,999,394	26,016,998	26,510,970	493,972
<b>NON-PERSONNEL SUBTOTAL</b>	<b>29,850,622</b>	<b>34,717,087</b>	<b>38,218,843</b>	<b>3,501,756</b>
<b>Total</b>	<b>\$ 29,850,622</b>	<b>\$ 34,717,087</b>	<b>\$ 38,218,843</b>	<b>\$ 3,501,756</b>

### Revenues by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Other Local Taxes	\$ 35,102,175	\$ 39,437,623	\$ 38,196,188	\$ (1,241,435)
Other Revenue	297	-	-	-
Rev from Money and Prop	95,445	22,120	22,655	535
<b>Total</b>	<b>\$ 35,197,917</b>	<b>\$ 39,459,743</b>	<b>\$ 38,218,843</b>	<b>\$ (1,240,900)</b>

# Gas Tax Fund

## Prop 42 Replacement - Transportation Relief Fund

### Department Expenditures

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Prop 42 Replacement - Transportation Relief Fund	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

### Expenditures by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ (420)	\$ -	\$ -	-
Fringe Benefits	(474)	-	-	-
<b>PERSONNEL SUBTOTAL</b>	<b>(894)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL</b>				
Contracts & Services	\$ 894	\$ -	\$ -	-
<i>Internal Contracts &amp; Services</i>	894	-	-	-
<b>NON-PERSONNEL SUBTOTAL</b>	<b>894</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
<b>Fringe Benefits</b>				
Employee Offset Savings	\$ (4)	\$ -	\$ -	-
Flexible Benefits	(43)	-	-	-
Long-Term Disability	(1)	-	-	-
Medicare	(7)	-	-	-
Other Post-Employment Benefits	(16)	-	-	-
Retirement ADC	(365)	-	-	-
Risk Management Administration	(3)	-	-	-
Supplemental Pension Savings Plan	(32)	-	-	-
Unemployment Insurance	-	-	-	-
Workers' Compensation	(2)	-	-	-
<b>Fringe Benefits Subtotal</b>	<b>\$ (473)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Personnel Expenditures</b>	<b>(473)</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Road Maintenance and Rehabilitation Fund

### Department Expenditures

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Road Maintenance and Rehabilitation Fund	\$ 15,737,606	\$ 34,125,003	\$ 36,113,918	\$ 1,988,915
<b>Total</b>	<b>\$ 15,737,606</b>	<b>\$ 34,125,003</b>	<b>\$ 36,113,918</b>	<b>\$ 1,988,915</b>

# Gas Tax Fund

## Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Road Maintenance and Rehabilitation Adjustment</b>	0.00	\$ 1,988,915	\$ 1,203,915
Adjustment to non-personnel expenditures and revenues due to revised State of California projections.			
<b>Total</b>	<b>0.00</b>	<b>\$ 1,988,915</b>	<b>\$ 1,203,915</b>

## Expenditures by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ 420	\$ -	\$ -	-
Fringe Benefits	474	-	-	-
<b>PERSONNEL SUBTOTAL</b>	<b>894</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL</b>				
Contracts & Services	\$ 15,736,713	\$ 34,125,003	\$ 36,113,918	\$ 1,988,915
<i>External Contracts &amp; Services</i>	<i>14,151,068</i>	<i>34,125,003</i>	<i>36,113,918</i>	<i>1,988,915</i>
<i>Internal Contracts &amp; Services</i>	<i>1,585,645</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>NON-PERSONNEL SUBTOTAL</b>	<b>15,736,713</b>	<b>34,125,003</b>	<b>36,113,918</b>	<b>1,988,915</b>
<b>Total</b>	<b>\$ 15,737,606</b>	<b>\$ 34,125,003</b>	<b>\$ 36,113,918</b>	<b>\$ 1,988,915</b>

## Revenues by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Other Local Taxes	\$ 30,815,416	\$ 34,125,003	\$ 35,328,918	\$ 1,203,915
Rev from Money and Prop	1,035,737	-	-	-
<b>Total</b>	<b>\$ 31,851,153</b>	<b>\$ 34,125,003</b>	<b>\$ 35,328,918</b>	<b>\$ 1,203,915</b>

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
<b>Fringe Benefits</b>				
Employee Offset Savings	\$ 4	\$ -	\$ -	-
Flexible Benefits	43	-	-	-
Long-Term Disability	1	-	-	-
Medicare	7	-	-	-
Other Post-Employment Benefits	16	-	-	-
Retirement ADC	365	-	-	-
Risk Management Administration	3	-	-	-
Supplemental Pension Savings Plan	32	-	-	-
Unemployment Insurance	-	-	-	-
Workers' Compensation	2	-	-	-
<b>Fringe Benefits Subtotal</b>	<b>\$ 473</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Personnel Expenditures</b>	<b>473</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Gas Tax Fund

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

Gas Tax Fund	FY2023 Actual	FY2024* Budget	FY2025** Adopted
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ 107,720	\$ 59,161	\$ 348,142
Continuing Appropriation - CIP	2,878,010	7,950,813	8,749,357
Continuing Appropriation - Operating	2,770,517	1,172,740	599,663
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 5,756,247</b>	<b>\$ 9,182,714</b>	<b>\$ 9,697,162</b>
<b>REVENUE</b>			
Other Local Taxes	\$ 35,102,175	\$ 39,437,623	\$ 38,196,188
Other Revenue	297	-	-
Revenue from Use of Money and Property	95,445	22,120	22,655
<b>TOTAL REVENUE</b>	<b>\$ 35,197,917</b>	<b>\$ 39,459,743</b>	<b>\$ 38,218,843</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 40,954,165</b>	<b>\$ 48,642,457</b>	<b>\$ 47,916,005</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE</b>			
CIP Expenditures	\$ 1,920,828	\$ 4,742,656	-
<b>TOTAL CIP EXPENSE</b>	<b>\$ 1,920,828</b>	<b>\$ 4,742,656</b>	<b>-</b>
<b>OPERATING EXPENSE</b>			
Supplies	\$ 9,596	\$ 9,000	\$ 12,000
Contracts & Services	9,652,420	8,447,289	11,442,038
Energy and Utilities	189,212	243,800	253,835
Transfers Out	19,999,394	26,016,998	26,510,970
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 29,850,622</b>	<b>\$ 34,717,087</b>	<b>\$ 38,218,843</b>
<b>EXPENDITURE OF PRIOR YEAR FUNDS</b>			
CIP Expenditures	\$ -	\$ 1,990,000	\$ 4,000,000
Operating Expenditures	1,577,662	1,117,649	538,833
<b>TOTAL EXPENDITURE OF PRIOR YEAR FUNDS</b>	<b>\$ 1,577,663</b>	<b>\$ 3,107,649</b>	<b>\$ 4,538,833</b>
<b>TOTAL EXPENSE</b>	<b>\$ 31,771,451</b>	<b>\$ 41,449,743</b>	<b>\$ 42,218,843</b>
<b>RESERVES</b>			
Continuing Appropriation - CIP	\$ 7,950,813	\$ 5,960,813	\$ 4,749,357
Continuing Appropriation - Operating	1,172,740	55,091	60,830
<b>TOTAL RESERVES</b>	<b>\$ 9,123,553</b>	<b>\$ 6,015,904</b>	<b>\$ 4,810,187</b>
<b>BALANCE</b>	<b>\$ 59,161</b>	<b>\$ 59,161</b>	<b>\$ 348,142</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 40,954,165</b>	<b>\$ 47,524,808</b>	<b>\$ 47,377,172</b>

\* At the time of publication, audited financial statements for Fiscal Year 2024 were not available. Therefore, the Fiscal Year 2024 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2024 Adopted Budget, while the beginning Fiscal Year 2024 balance amount reflects the audited Fiscal Year 2023 ending balance.

\*\* Fiscal Year 2025 Beginning Fund Balance reflects the projected Fiscal Year 2024 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2024.

# Gas Tax Fund

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

Road Maintenance and Rehabilitation Fund	FY2023 Actual	FY2024* Budget	FY2025** Adopted
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ 1,098,203	\$ 785,313	\$ 2,552,346
Continuing Appropriation - CIP	25,514,413	11,654,521	3,200,580
Continuing Appropriation - Operating	29,667,290	46,093,727	40,144,484
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 56,279,907</b>	<b>\$ 58,533,561</b>	<b>\$ 45,897,409</b>
<b>REVENUE</b>			
Other Local Taxes	\$ 30,815,416	\$ 34,125,003	\$ 35,328,918
Revenue from Use of Money and Property	1,035,737	-	-
<b>TOTAL REVENUE</b>	<b>\$ 31,851,153</b>	<b>\$ 34,125,003</b>	<b>\$ 35,328,918</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 88,131,059</b>	<b>\$ 92,658,564</b>	<b>\$ 81,226,327</b>
<b>OPERATING EXPENSE</b>			
Personnel Expenses	\$ 420	\$ -	\$ -
Fringe Benefits	474	-	-
Contracts & Services	15,736,713	34,125,003	36,113,918
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 15,737,606</b>	<b>\$ 34,125,003</b>	<b>\$ 36,113,918</b>
<b>EXPENDITURE OF PRIOR YEAR FUNDS</b>			
CIP Expenditures	\$ 13,859,892	\$ 5,000,000	\$ 1,500,000
Operating Expenditures	-	-	7,500,000
<b>TOTAL EXPENDITURE OF PRIOR YEAR FUNDS</b>	<b>\$ 13,859,892</b>	<b>\$ 5,000,000</b>	<b>\$ 9,000,000</b>
<b>TOTAL EXPENSE</b>	<b>\$ 29,597,498</b>	<b>\$ 39,125,003</b>	<b>\$ 37,613,918</b>
<b>RESERVES</b>			
Continuing Appropriation - CIP	\$ 11,654,521	\$ 6,654,521	\$ 1,700,580
Continuing Appropriation - Operating	46,093,727	46,093,727	32,644,484
<b>TOTAL RESERVES</b>	<b>\$ 57,748,248</b>	<b>\$ 52,748,248</b>	<b>\$ 34,345,064</b>
<b>BALANCE</b>	<b>\$ 785,313</b>	<b>\$ 785,313</b>	<b>\$ 1,767,345</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 88,131,059</b>	<b>\$ 92,658,564</b>	<b>\$ 73,726,327</b>

\* At the time of publication, audited financial statements for Fiscal Year 2024 were not available. Therefore, the Fiscal Year 2024 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2024 Adopted Budget, while the beginning Fiscal Year 2024 balance amount reflects the audited Fiscal Year 2023 ending balance.

\*\* Fiscal Year 2025 Beginning Fund Balance reflects the projected Fiscal Year 2024 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2024.