



# San Benito County

Agricultural Commissioner & Budget Officer  
Unclaimed Refundable Gas Tax

# Unclaimed Refundable Gas Tax

- ▶ Excises taxes collected on motor vehicle fuels are deposited in the Motor Vehicle Fuel Account (MVFA) in the Transportation Tax Fund.
- ▶ Section 8352.5 of the Revenue and Taxation Code requires fuel taxes attributable to unclaimed, unrefundable agricultural gasoline tax used for off-highway be transferred from the MVFA to California Department of Food & Agriculture (CDFA).



# Unclaimed Refundable Gas Tax

- ▶ The unclaimed gas tax estimated transfer amount is calculated by CDFA on a biennial basis.
- ▶ The calculation information is prepared in conjunction with the California Department of Transportation biennial report prepared for the Legislature.



# FAC Section 224.5 Criteria

- ▶ Currently employ or contract with a licensed agricultural commissioner;
- ▶ Submit annual agricultural expenditure reports to the department in a timely manner; and
- ▶ Maintain county general fund support for agricultural commissioner services at least equal to the average amount expended for the five preceding fiscal years, unless the county is facing unusual economic hardship that precludes support.



# Revenues vs. Expenses

Period	Expense	Revenue	Difference
FY 2015–2016	\$938,189.00	\$751,877.00	\$186,312.00
FY 2016–2017	\$1,185,687.00	\$1,002,463.00	\$183,224.00
FY 2017–2018	\$950,376.00	\$814,795.00	\$135,581.00
FY 2018–2019	\$956,685.00	\$740,150.00	\$216,535.00
FY 2019–2020	\$1,010,118.00	\$814,296.00	\$195,822.00
Average	\$1,008,211.00	\$824,716.20	\$183,494.80

FY 2020–2021	\$1,079,550.00	\$1,113,404.00	(\$33,854.00)
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**Deficit: \$217,348.80**





# Future Planning

- ▶ CIP 3 Year Plan for External Structural Repairs of Agricultural Commissioner's Office (\$250,000.00)
- ▶ Department wants to grow if a need arises with the growth of the local agricultural economy
- ▶ Revenues are high currently but may not be steady
- ▶ No Vacant Positions



# Proposed Future CIP Project

## Facility Condition Index

San Benito County Owned Facilities Facility Condition Assessment Condition Summary					
Facility Name	FCI	Overall Condition			
		Good	Fair	Poor	Replace
Agricultural Commission	73.96%				

Vanir Construction Management addressed this concern in the Facilities Master Plan in early 2021 meeting

Capital Projects calls for a project for the Agricultural Commissioners Office on a 3 Year CIP track with a cost of close to \$250,000.00



# Recommendation

- ▶ Approve the amount of \$250,000.00 to be committed in the General Fund Balance of FY 20/21 for the Ag Commissioner's Future Building Concerns in order to meet the MOE requirement.

