



Fund Description

The Gas Tax Fund is the result of laws that tax the sale of gasoline. The current total tax on fuel is 18 cents per gallon. The City share of gas tax revenue is based on a formula consisting of vehicle registration, assessed 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 landscape, tree-trimming, and waste removal in the street right-of-way.

Gas tax revenues are allocated to five departments. The revenue is primarily allocated to the General Services Department for street maintenance services reimbursement. The Engineering & Capital Projects Department is reimbursed for traffic engineering. The Maintenance Assessment Districts (MADs) provide landscape maintenance for center medians and rights-of-way within residential and commercial areas. The Park and Recreation department is reimbursed for costs related to administrative oversight of the residential MADs, whereas the City Planning and Community Investment department manages the commercial MADs allocation. In addition, the City Comptroller and Engineering & Capital Projects departments are reimbursed for costs related to administrative oversight of the fund and for project financial reporting.



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Gas Tax Fund

Department Summary

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
Positions	0.00	0.00	0.00
Personnel Expenses	\$ -	\$ -	\$ -
Non-Personnel Expenses	24,644,732	21,627,310	(3,017,422)
Total Department Expenses	\$ 24,644,732	\$ 21,627,310	\$ (3,017,422)
Total Department Revenue	\$ 24,644,732	\$ 21,627,310	\$ (3,017,422)

Gas Tax Fund

Department Expenditures

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
Gas Tax Fund	\$ 24,644,732	\$ 21,627,310	\$ (3,017,422)
Total	\$ 24,644,732	\$ 21,627,310	\$ (3,017,422)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to Gas Tax Revenue and Department Allocations	0.00	\$ (3,017,422)	\$ (3,017,422)
Gas Tax revenue and total department allocations in Fiscal Year 2011 are expected to decrease over Fiscal Year 2010 due to the revised State of California Gas Tax projections. Departments that are primarily affected by the revenue adjustment are General Services-Street Division, Park & Recreation, and Engineering and Capital Projects.			
Total	0.00	\$ (3,017,422)	\$ (3,017,422)

Expenditures by Category

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
NON-PERSONNEL			
Contracts	\$ 1,415,679	\$ 1,245,856	\$ (169,823)
Other	23,229,053	20,381,454	(2,847,599)
NON-PERSONNEL SUBTOTAL	\$ 24,644,732	\$ 21,627,310	\$ (3,017,422)
Total	\$ 24,644,732	\$ 21,627,310	\$ (3,017,422)

Revenues by Category

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
Other Local Taxes	\$ 24,295,928	\$ 21,228,790	\$ (3,067,138)
Revenue from Money and Property	348,804	398,520	49,716
Total	\$ 24,644,732	\$ 21,627,310	\$ (3,017,422)

Budget by Program

	FY2011 Positions	FY2011 Expenditures	FY2011 Revenue
Gas Tax	0.00	\$ 21,627,310	\$ 21,627,310
Total	0.00	\$ 21,627,310	\$ 21,627,310

Gas Tax Fund

Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2010 Budget*	FY2011 Adopted
BEGINNING BALANCE AND RESERVES		
Reserve for Continuing Appropriations	\$ 878,656	\$ -
TOTAL BALANCE AND RESERVES	\$ 878,656	\$ -
REVENUE		
Gas Tax - Section 2105	\$ 8,073,448	\$ 7,096,007
Gas Tax - Section 2106	5,383,794	4,659,617
Gas Tax - Section 2107	20,000	20,000
Gas Tax - Section 2107.5	10,818,686	9,453,166
Interest Earnings	250,000	250,000
Lease Revenue - Gas Tax	58,185	28,450
Other Land/Building Leases	40,619	120,070
TOTAL REVENUE	\$ 24,644,732	\$ 21,627,310
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 25,523,388	\$ 21,627,310
OPERATING EXPENSE		
Administration - Comptroller	\$ 95,000	\$ 95,000
Community & Economic Development - Commercial MADs	45,671	45,671
E&CP - Transportation Engineering/Operations Division	4,623,951	4,010,826
General Services - Street Division	17,065,496	14,802,651
Park & Recreation - MADs Administration	1,326,785	1,150,856
Park & Recreation - Non-Commercial MADs	1,487,829	1,522,306
TOTAL OPERATING EXPENSE	\$ 24,644,732	\$ 21,627,310
TOTAL EXPENSE	\$ 24,644,732	\$ 21,627,310
BALANCE	\$ 878,656	\$ -
TOTAL EXPENSE, RESERVES, AND BALANCE	\$ 25,523,388	\$ 21,627,310

* At the time of publication, audited financial statements for Fiscal Year 2010 were not available. Therefore, the Fiscal Year 2010 column reflects final budget amounts from the Fiscal Year 2010 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.