



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 rights-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 rights-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 and Capital Projects Department is reimbursed for traffic engineering. The Park & Recreation Department and Maintenance Assessment Districts (MADs) provide landscape maintenance for center medians and rights-of-way. In addition, the Office of the City Comptroller and Engineering and Capital Projects Department are reimbursed for costs related to administrative oversight of the fund and for project financial reporting.

Department Summary

Gas Tax				
	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED	FY 2009-2010 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 24,358,245	\$ 24,403,398	\$ 24,644,732	\$ 241,334
TOTAL	\$ 24,358,245	\$ 24,403,398	\$ 24,644,732	\$ 241,334

Department Expenditures

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
GAS TAX			
Gas Tax			
Auditor & Comptroller	\$ 92,665	\$ 95,000	\$ 95,000
Community & Economic Development	\$ 45,890	\$ 44,753	\$ 45,671
E&CP - Traffic Engineering	\$ 3,003,726	\$ 4,578,169	\$ 4,623,951
Engineering & Capital Projects	\$ 18,882	\$ -	\$ -
Financial Management	\$ 37,067	\$ -	\$ -
General Services	\$ 18,466,764	\$ 16,928,575	\$ 17,065,496
Park & Recreation	\$ 2,693,251	\$ 2,756,901	\$ 2,814,614
Total	\$ 24,358,245	\$ 24,403,398	\$ 24,644,732

Significant Budget Adjustments

GAS TAX

Gas Tax	Positions	Cost	Revenue
Adjustment to Gas Tax Revenue and Department Allocations	0.00	\$ 241,334	\$ 241,334

Gas Tax revenue and total department allocations in Fiscal Year 2010 are expected to increase 1 percent over Fiscal Year 2009 year-end projections. Departments that were primarily affected by the revenue increase are General Services-Street Division, Park & Recreation, and Engineering & Capital Projects.

Gas Tax

Expenditures by Category

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
NON-PERSONNEL			
Supplies & Services	\$ 24,358,245	24,403,398	24,644,732
SUBTOTAL NON-PERSONNEL	24,358,245	24,403,398	24,644,732
TOTAL	24,358,245	24,403,398	24,644,732

Gas Tax

Revenue and Expense Statement (Non-General Fund)

GAS TAX FUND 302191

	FY 2008* BUDGET	FY 2009* BUDGET	FY 2010 PROPOSED
BEGINNING BALANCE AND RESERVE			
Continuing Appropriation	\$ -	\$ -	\$ 1,003,266
TOTAL BALANCE	\$ -	\$ -	\$ 1,003,266
REVENUE			
Gas Tax Revenue	\$ 24,011,388	\$ 24,055,572	\$ 24,295,928
Interest Earnings	\$ 250,000	\$ 250,000	\$ 250,000
Miscellaneous Revenue	\$ 96,857	\$ 97,826	\$ 98,804
TOTAL REVENUE	\$ 24,358,245	\$ 24,403,398	\$ 24,644,732
TOTAL BALANCE AND REVENUE	\$ 24,358,245	\$ 24,403,398	\$ 25,647,998
OPERATING EXPENSE			
Administration - Auditor and Comptroller	\$ 92,665	\$ 95,000	\$ 95,000
Administration - Engineering and Capital Projects	\$ 18,882	\$ -	\$ -
Administration - Financial Management	\$ 37,067	\$ -	\$ -
Community & Economic Development - MADs	\$ 45,890	\$ 44,753	\$ 45,671
E&CP - Transportation Engineering/Operations	\$ 3,003,726	\$ 4,578,169	\$ 4,623,951
General Services - Street Division	\$ 19,795,312	\$ 16,928,575	\$ 17,065,496
Park and Recreation	\$ 1,364,703	\$ 1,326,785	\$ 1,326,785
Park and Recreation - MADs	\$ -	\$ 1,430,116	\$ 1,487,829
TOTAL OPERATING EXPENSE	\$ 24,358,245	\$ 24,403,398	\$ 24,644,732
TOTAL EXPENSE	\$ 24,358,245	\$ 24,403,398	\$ 24,644,732
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE, AND BALANCE	\$ 24,358,245	\$ 24,403,398	\$ 25,647,998

* At the time of publication, audited financial statements for Fiscal Year 2008 were not available. Therefore, the Fiscal Years 2008 and 2009 columns reflect final budget amounts from the Fiscal Year 2008 and 2009 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

