



## 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 marking, 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-ways.

For Fiscal Year 2012, gas tax revenues have been allocated to four departments: Transportation & Storm Water, Park and Recreation, Economic Development, and City Comptroller. The revenue is primarily allocated to the Transportation & Storm Water Department for reimbursement of street maintenance services and traffic engineering. The Maintenance Assessment Districts (MADs) provide landscape maintenance for center medians and right-of-ways within residential and commercial areas. The Park and Recreation Department is reimbursed for costs predominantly related to residential MADs; however, it can include some commercial MADs. This department is also reimbursed for administrative oversight of the MADs and the Street Median Maintenance Program. The Economic Development Division predominantly manages the commercial MAD allocation; however, it can include some mixed-use MADs. In addition, the City Comptroller Department is reimbursed for costs related to administrative oversight of the Fund and for project financial reporting.



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# Gas Tax

## Department Summary

	FY2011 Budget	FY2012 Adopted	FY2011–2012 Change
Positions	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -
Non-Personnel Expenditures	21,627,310	33,971,669	12,344,359
<b>Total Department Expenditures</b>	<b>\$ 21,627,310</b>	<b>\$ 33,971,669</b>	<b>\$ 12,344,359</b>
<b>Total Department Revenue</b>	<b>\$ 21,627,310</b>	<b>\$ 22,171,669</b>	<b>\$ 544,359</b>

## Gas Tax

### Department Expenditures

	FY2011 Budget	FY2012 Adopted	FY2011–2012 Change
Gas Tax	\$ 21,627,310	\$ 33,971,669	\$ 12,344,359
<b>Total</b>	<b>\$ 21,627,310</b>	<b>\$ 33,971,669</b>	<b>\$ 12,344,359</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Gas Tax Reimbursement to Street Division</b> Adjustment reflects Gas Tax funding not spent in Fiscal Year 2011 and re-budgeted for street work in Fiscal Year 2012.	0.00	\$ 11,800,000	\$ -
<b>Adjustment to Gas Tax Allocations</b> Gas Tax revenue and department transfers in Fiscal Year 2012 are revised due to State of California Gas Tax projections. Departments that are primarily affected by the revenue adjustment are Transportation & Storm Water and Park & Recreation.	0.00	544,359	544,359
<b>Total</b>	<b>0.00</b>	<b>\$ 12,344,359</b>	<b>\$ 544,359</b>

### Expenditures by Category

	FY2011 Budget	FY2012 Adopted	FY2011–2012 Change
<b>NON-PERSONNEL</b>			
Contracts	\$ 1,245,856	\$ 4,928,928	\$ 3,683,072
Other	20,381,454	29,042,741	8,661,287
<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$ 21,627,310</b>	<b>\$ 33,971,669</b>	<b>\$ 12,344,359</b>
<b>Total</b>	<b>\$ 21,627,310</b>	<b>\$ 33,971,669</b>	<b>\$ 12,344,359</b>

### Revenues by Category

	FY2011 Budget	FY2012 Adopted	FY2011–2012 Change
Other Local Taxes	\$ 21,228,790	\$ 21,773,149	\$ 544,359
Revenue from Money and Property	398,520	398,520	-
<b>Total</b>	<b>\$ 21,627,310</b>	<b>\$ 22,171,669</b>	<b>\$ 544,359</b>

# Gas Tax

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

Gas Tax	FY2011 Budget*		FY2012 Adopted	
<b>BEGINNING BALANCE AND RESERVES</b>				
Balance from Prior Year	\$	–	\$	11,800,000 <sup>4</sup>
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>11,800,000</b>
<b>REVENUE</b>				
Gas Tax - Section 2105	\$	7,096,007	\$	7,255,837
Gas Tax - Section 2106		4,659,617		4,841,310
Gas Tax - Section 2107		20,000		20,000
Gas Tax - Section 2107.5		9,453,166		9,656,002
Interest Earnings		250,000		250,000
Lease Revenue - Gas Tax		28,450		28,450
Other Land/Building Leases		120,070		120,070
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>21,627,310</b>	<b>\$</b>	<b>22,171,669</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$</b>	<b>21,627,310</b>	<b>\$</b>	<b>33,971,669</b>
<b>OPERATING EXPENSE</b>				
Administration - Comptroller	\$	95,000	\$	95,000
Economic Development - MADs		45,671		45,671
Park & Recreation - MADs		1,522,306		1,279,795
Park & Recreation - Street Median Maintenance Program <sup>1</sup>		1,150,856		774,382
Transportation & Storm Water - Street Division <sup>2</sup>		14,802,651		27,717,275
Transportation & Storm Water - Transp. Eng. Operations Division <sup>3</sup>		4,010,826		4,059,546
<b>TOTAL OPERATING EXPENSE</b>	<b>\$</b>	<b>21,627,310</b>	<b>\$</b>	<b>33,971,669</b>
<b>TOTAL EXPENSE</b>	<b>\$</b>	<b>21,627,310</b>	<b>\$</b>	<b>33,971,669</b>
<b>BALANCE</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>–</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$</b>	<b>21,627,310</b>	<b>\$</b>	<b>33,971,669</b>

\* At the time of publication, audited financial statements for Fiscal Years 2010 and 2011 were not available. Therefore, the Fiscal Year 2011 column reflects final budget amounts from the Fiscal Year 2011 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.

<sup>1</sup>Park & Recreation - MADs Administration changed to Park & Recreation - Street Median Maintenance Program.

<sup>2</sup>General Services - Street Division changed to Transportation & Storm Water - Street Division.

<sup>3</sup>Engineering & Capital Projects - Transportation Engineering Operations Division changed to Transportation & Storm Water - Transportation Engineering Operations Division.

<sup>4</sup>\$11.8 million in Gas Tax not spent in Fiscal Year 2011 has been rebudgeted in Fiscal Year 2012 for Street-related work.