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### **Fund Description**

The Gas Tax Fund collects revenue resulting from a tax on the sale of gasoline. The current total State Excise Tax on gasoline is 18 cents per gallon. The Proposition 42 Replacement Fund collects revenue from new motor vehicle fuel excise tax. The current State variable Excise Tax is 12 cents per gallon, bringing the total gas tax to 30 cents per gallon. The City's share of gas tax revenue is based on a formula that takes into account 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 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 landscaping, tree-trimming, and waste removal in the street right-of-way.

For Fiscal Year 2016, gas tax revenues have been allocated to support four departments: Transportation & Storm Water, Park & 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-way within residential and commercial areas. The Park & Recreation Department is reimbursed for costs predominantly related to residential and some commercial MADs. The Park & Recreation 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, although it can include some mixed-use MADs. In addition, the Office of the City Comptroller is reimbursed for costs related to administrative oversight of the Fund and project financial reporting.



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**Department Summary** 

	FY2014	FY2015	FY2016	F	Y2015-2016
	Actual	Budget	Adopted		Change
FTE Positions (Budgeted)	0.00	0.00	0.00		0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$	-
Non-Personnel Expenditures	24,141,432	32,556,675	33,700,116		1,143,441
Total Department Expenditures	\$ 24,141,432	\$ 32,556,675	\$ 33,700,116	\$	1,143,441
Total Department Revenue	\$ 42,655,813	\$ 34,464,395	\$ 29,038,455	\$	(5,425,940)

### **Gas Tax Fund**

**Department Expenditures** 

	FY2014	FY2015	FY2016	FY2015-2016
	Actual	Budget	Adopted	Change
Gas Tax Fund	\$ 20,728,271	\$ 20,078,259	\$ 27,466,639	\$ 7,388,380
Total	\$ 20,728,271	\$ 20,078,259	\$ 27,466,639	\$ 7,388,380

**Significant Budget Adjustments** 

	FTE	Expenditures	Revenue
Adjustment to Gas Tax Allocations Adjustment to Gas Tax revenue and department transfers for Fiscal Year 2016 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	\$ 7,115,776	\$ 2,726,719
Non-Discretionary Adjustment 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.	0.00	272,604	-
Total	0.00	\$ 7,388,380	\$ 2,726,719

**Expenditures by Category** 

Experiultures by Category					
	FY2014	FY2015	FY2016	F'	Y2015-2016
	Actual	Budget	Adopted		Change
NON-PERSONNEL					
Contracts	\$ 365,262	\$ 5,084,928	\$ 6,767,459	\$	1,682,531
Transfers Out	20,090,203	14,993,331	20,426,576		5,433,245
Energy and Utilities	253,763	-	272,604		272,604
Other	19,042	-	-		-
NON-PERSONNEL SUBTOTAL	20,728,271	20,078,259	27,466,639		7,388,380
Total	\$ 20,728,271	\$ 20,078,259	\$ 27,466,639	\$	7,388,380

**Revenues by Category** 

	FY2014	FY2015	FY2016	F۱	/2015–2016
	Actual	Budget	Adopted		Change
Rev from Money and Prop	\$ 53,628	\$ 173,520	\$ 114,902	\$	(58,618)
Other Local Taxes	23,854,399	19,904,739	22,690,076		2,785,337
Other Revenue	110,540	-	-		-
Total	\$ 23,965,807	\$ 20,078,259	\$ 22,804,978	\$	2,726,719

# **Prop 42 Replacement - Transportation Relief Fund<sup>1</sup>**

**Department Expenditures** 

	FY2014	FY2015	FY2016	FY2015-2016
	Actual	l Budget	Adopted	Change
Street	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477	\$ (6,244,939)
Total	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477	\$ (6,244,939)

**Significant Budget Adjustments** 

	FTE	Expenditures	Revenue
Prop 42 Replacement Transportation Relief Fund Reduction of non-personnel expenditures and associated revenue.	0.00	\$ (6,244,939)	\$ (8,152,659)
Total	0.00	\$ (6,244,939)	\$ (8,152,659)

**Expenditures by Category** 

=xperiance by category					
	FY2014	FY2015	FY2016	F	Y2015-2016
	Actual	Budget	Adopted		Change
NON-PERSONNEL					
Contracts	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477	\$	(6,244,939)
NON-PERSONNEL SUBTOTAL	3,413,161	12,478,416	6,233,477		(6,244,939)
Total	\$ 3,413,161	\$ 12,478,416	\$ 6,233,477	\$	(6,244,939)

**Revenues by Category** 

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015–2016 Change
Other Local Taxes	\$ 18,581,612	\$ 14,386,136	\$ 6,233,477	\$ (8,152,659)
Rev from Money and Prop	108,394			
Total	\$ 18,690,006	\$ 14,386,136	\$ 6,233,477	\$ (8,152,659)

<sup>1.</sup>The Prop 42 Replacement - Transportation Relief Fund is displayed under the Transportation & Storm Water Department for the Fiscal Year 2015 and prior year budget publications.

City of San Diego Fiscal Year 2016 Adopted Budget

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

BEGINNING BALANCE AND RESERVES   Balance from Prior Year   \$ 1,844,606   \$ 4,891,859   \$ 9,661,661   Continuing Appropriation - CIP   2,721,307   1,809,090   1,809,090   1,809,090   TOTAL BALANCE AND RESERVES   \$ 4,365,913   \$ 6,700,949   \$ 11,470,751   REVENUE   S 23,854,399   \$ 19,904,739   \$ 22,690,076   Gas Tax - Section 2105   9,186,673   6,611,304   7,862,395   Gas Tax - Section 2105   9,186,673   6,611,304   7,862,395   Gas Tax - Section 2107   9,818,236   8,123,512   10,749,347   Gas Tax - Section 2107   9,818,236   8,123,512   10,749,347   Gas Tax - Section 2107   9,818,236   8,123,512   10,749,347   Gas Tax - Section 2107.5   20,000   20,00	Gas Tax Fund		FY2014		FY2015 <sup>*</sup>		FY2016
Balance from Prior Year         \$ 1,644,606         \$ 4,891,859         \$ 0,801,809,009           TOTAL BALANCE AND RESERVES         2,721,307         1,809,009         1,809,009           REVENUE         8         4,365,439         \$ 19,904,739         \$ 22,690,076           Gas Tax - Section 2105         9,186,673         6,611,304         7,862,395           Gas Tax - Section 2106         4,829,490         5,149,923         4,058,334           Gas Tax - Section 2107         9,818,236         8,123,512         10,749,347           Gas Tax - Section 2107.5         20,000	Out Tax Fund		Actual		Budget		Adopted
Continuing Appropriation - CIP         2,721,307         1,809,090         1,809,090           TOTAL BALANCE AND RESERVES         4,365,913         5,700,949         \$11,470,751           REVENUE         V         V         1,904,739         \$22,690,076           Gas Tax - Section 2105         9,186,673         6,611,304         7,862,395           Gas Tax - Section 2107         9,818,236         8,123,512         10,749,347           Gas Tax - Section 2107.5         20,000         20,000         20,000           Other Revenue         8,688         —         —           Revenue from Use of Money and Property         110,540         173,520         114,902           Interest Earnings - Gas Tax         20,638         25,000         25,000           Lease Revenue - Gas Tax         20,003         25,000         25,000	BEGINNING BALANCE AND RESERVES						
Name	Balance from Prior Year	\$	1,644,606	\$	4,891,859	\$	9,661,661
Committee   Comm	Continuing Appropriation - CIP		2,721,307		1,809,090		1,809,090
Other Local Taxes         \$ 23,854,399         \$ 19,904,739         \$ 22,690,076           Gas Tax - Section 2105         9,186,673         6,611,304         7,862,395           Gas Tax - Section 2107         9,818,236         8,123,512         10,749,347           Gas Tax - Section 2107.5         20,000         20,000         20,000           Other Revenue         868             Revenue from Use of Money and Property         110,540         173,520         114,902           Interest Earnings - Gas Tax         20,603         25,000         25,000           Lease Revenue - Gas Tax         20,638         25,000         25,000           Other Land/Building Leases         56,912         120,070         56,912           TOTAL REVENUE         \$ 23,965,807         \$ 20,078,259         \$ 22,804,978           TOTAL IMPROVEMENTS PROGRAM (CIP) EXPENSE         \$ 20,078,259         \$ 22,804,978           CPE Expenditures         \$ 365,262         \$ 5,084,928         \$ 6,767,459           PARK & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Park & Recreation - Street Median Maintenance Program         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations	TOTAL BALANCE AND RESERVES	\$	4,365,913	\$	6,700,949	\$	11,470,751
Gas Tax - Section 2105         9,186,673         6,611,304         7,862,395           Gas Tax - Section 2106         4,829,490         5,149,923         4,058,334           Gas Tax - Section 2107         9,818,236         8,123,512         10,749,347           Gas Tax - Section 2107.5         20,000         20,000         20,000           Other Revenue         868         —         —           Revenue from Use of Money and Property         110,540         173,520         114,902           Interest Earnings - Gas Tax         20,638         25,000         25,000           Lease Revenue - Gas Tax         32,990         28,450         32,990           Other Land/Building Leases         56,912         120,070         56,912           TOTAL REVENUE         23,365,807         20,778,259         22,804,978           TOTAL IMPROVEMENTS PROGRAM (CIP) EXPENSE         5         5         5,792,008         34,275,729           CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE           CIP Expenditures         \$         —         \$         5,000,000           TOTAL CIP EXPENSE           CONTACI CIP EXPENSE         \$         —         \$5,000,000           TOTAL CIP EXPENSE           Contacts	REVENUE						
Gas Tax - Section 2106         4,829,490         5,149,923         4,058,334           Gas Tax - Section 2107         9,818,236         8,123,512         10,749,347           Gas Tax - Section 2107.5         20,000         20,000         20,000           Other Revenue from Use of Money and Property         110,540         173,520         114,902           Interest Earnings - Gas Tax         20,638         25,000         25,000           Lease Revenue - Gas Tax         32,990         28,450         32,990           Other Land/Building Leases         56,912         120,070         56,912           TOTAL REVENUE         \$23,965,807         \$20,078,259         \$34,275,729           CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE         5         5,000,000           TOTAL CIP EXPENSE         5         5         5,000,000           TOTAL CIP EXPENSE         5         5,000,000           OPERATING EXPENSE           Contracts         \$365,262         \$5,84,928         \$6,767,459           Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division	Other Local Taxes	\$	23,854,399	\$	19,904,739	\$	22,690,076
Gas Tax - Section 2107         9,818,236         8,123,512         10,749,347           Gas Tax - Section 2107.5         20,000         20,000         20,000           Other Revenue         8688         -         -           Revenue from Use of Money and Property         110,540         173,520         111,902           Interest Earnings - Gas Tax         20,638         25,000         25,000           Lease Revenue - Gas Tax         32,990         28,450         32,990           Other Land/Building Leases         56,912         120,070         56,912           TOTAL REVENUE         23,365,807         \$0,007,259         \$22,804,978           TOTAL LIMPROVEMENTS PROGRAM (CIP) EXPENSE         -         \$5,000,000           TOTAL CIP EXPENSE         \$         -         \$5,000,000           PARK & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Park & Recreation & Storm Water - Transp. Eng. Operations Division         253,763         -         272,604           Park & R	Gas Tax - Section 2105		9,186,673		6,611,304		7,862,395
Gas Tax - Section 2107.5         20,000         20,000         20,000           Other Revenue         868         —         —           Revenue from Use of Money and Property         110,540         173,520         114,902           Interest Earnings - Gas Tax         20,638         25,000         25,000           Other Land/Building Leases         56,912         120,070         56,912           TOTAL REVENUE         23,965,807         20,078,259         \$22,804,978           TOTAL BALANCE, RESERVES, AND REVENUE         \$8,331,720         26,779,208         \$34,275,729           CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE         —         —         5,000,000           TOTAL CIP EXPENSE         —         —         5,000,000           TOTAL CIP EXPENSE         —         —         5,000,000           OPERATING EXPENSE         —         —         5,000,000           TOTAL CIP EXPENSE         —         —         5,000,000           OTHICACIS         —         —         5,000,000           PERA & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         —         23,196         95,000         95,000           Transportation	Gas Tax - Section 2106		4,829,490		5,149,923		4,058,334
Other Revenue         868         —         —           Revenue from Use of Money and Property         110,540         173,520         114,902           Interest Earnings - Gas Tax         20,638         25,000         25,000           Lease Revenue - Gas Tax         32,990         28,450         32,990           Other Land/Building Leases         56,912         120,070         56,912           TOTAL REVENUE         \$23,965,807         \$20,078,259         \$22,804,978           TOTAL BALANCE, RESERVES, AND REVENUE         \$28,331,720         \$26,779,208         \$34,275,729           CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE         To \$5,000,000         \$5,000,000         \$00 <td< td=""><td>Gas Tax - Section 2107</td><td></td><td>9,818,236</td><td></td><td>8,123,512</td><td></td><td>10,749,347</td></td<>	Gas Tax - Section 2107		9,818,236		8,123,512		10,749,347
Revenue from Use of Money and Property   110,540   173,520   114,902   Interest Earnings - Gas Tax   20,638   25,000   25,000   Lease Revenue - Gas Tax   32,990   28,450   32,990   Other Land/Building Leases   56,912   120,070   56,912   TOTAL REVENUE   \$23,965,807   \$20,078,259   \$22,804,978   TOTAL BALANCE, RESERVES, AND REVENUE   \$28,331,720   \$26,779,208   \$34,275,729   \$22,804,978   TOTAL BALANCE, RESERVES, AND REVENUE   \$28,331,720   \$26,779,208   \$34,275,729   \$22,804,978   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ 5,000,000   TOTAL CIP EXPENSE   \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Gas Tax - Section 2107.5		20,000		20,000		20,000
Interest Earnings - Gas Tax   20,638   25,000   25,000   Lease Revenue - Gas Tax   32,990   28,450   32,990   Cther Land/Building Leases   56,912   120,070   56,912   TOTAL REVENUE   \$23,965,807   \$20,078,259   \$22,804,978   TOTAL BALANCE, RESERVES, AND REVENUE   \$28,331,720   \$26,779,208   \$34,275,729   \$20,078,259   \$22,804,978   TOTAL BALANCE, RESERVES, AND REVENUE   \$28,331,720   \$26,779,208   \$34,275,729   \$20,078,259   \$22,804,978   \$20,090,203   \$20,0	Other Revenue		868		_		_
Lease Revenue - Gas Tax Other Land/Building Leases         32,990 56,912         28,450 120,000         32,990 56,912           TOTAL REVENUE         \$ 23,965,807         \$ 20,078,259         \$ 22,804,978           TOTAL BALANCE, RESERVES, AND REVENUE         \$ 28,331,720         \$ 26,779,208         \$ 34,275,729           CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE         \$ -         \$ 5,000,000           CIP Expenditures         \$ -         \$ 5,000,000           TOTAL CIP EXPENSE         \$ -         \$ 5,000,000           OPERATING EXPENSE           Contracts         \$ 365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program Division         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program Park & Recreation - Street Median Mainte	Revenue from Use of Money and Property		110,540		173,520		114,902
Other Land/Building Leases         56,912         120,070         56,912           TOTAL REVENUE         23,965,807         20,078,259         22,804,978           TOTAL BALANCE, RESERVES, AND REVENUE         28,331,720         26,779,208         34,275,729           CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE           CIP Expenditures         5         -         \$         5,000,000           TOTAL CIP EXPENSE         -         \$         5,000,000           OPERATING EXPENSE           Contracts         \$         365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         -         4,059,546         5,742,077           Energy and Utilities         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program         253,763         -         272,604           Other Expenses         19,042         -         -         -           Park & Recreation - Street Median Maintenance Program         19,042         3,815,507         14,559,821           Transportation & Storm Water - Transp. Eng. Operations Division	Interest Earnings - Gas Tax		20,638		25,000		25,000
TOTAL REVENUE         \$ 23,965,807         \$ 20,078,259         \$ 22,804,978           TOTAL BALANCE, RESERVES, AND REVENUE         \$ 28,331,720         \$ 26,779,208         \$ 34,275,729           CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE         CIP Expenditures         \$ -         \$ -         \$ 5,000,000           TOTAL CIP EXPENSE         \$ -         \$ 5,000,000         \$ 5,000,000           OPERATING EXPENSE           Contracts         \$ 365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         -         4,059,546         5,742,077           Division         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program         19,042         -         -           Park & Recreation - Street Median Maintenance Program         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         1,076,957         1,148,863         1,192,882           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882	Lease Revenue - Gas Tax		32,990		28,450		32,990
TOTAL BALANCE, RESERVES, AND REVENUE         \$ 28,331,720         \$ 26,779,208         \$ 34,275,729           CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE	Other Land/Building Leases		56,912		120,070		56,912
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE           CIP Expenditures         \$ - \$ - \$ 5,000,000           TOTAL CIP EXPENSE         \$ - \$ - \$ 5,000,000           OPERATING EXPENSE           Contracts         \$ 365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         - 4,059,546         5,742,077           Energy and Utilities         253,763         - 272,604           Park & Recreation - Street Median Maintenance Program         253,763         - 272,604           Other Expenses         19,042            Park & Recreation - Street Median Maintenance Program         19,042            Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194             Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846          -	TOTAL REVENUE	\$	23,965,807	\$	20,078,259	\$	22,804,978
CIP Expenditures         \$ -         \$ -         \$ 5,000,000           TOTAL CIP EXPENSE         \$ -         \$ 5,000,000           OPERATING EXPENSE           Contracts         \$ 365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         -         4,059,546         5,742,077           Energy and Utilities         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program         253,763         -         272,604           Other Expenses         19,042         -         -           Park & Recreation - Street Median Maintenance Program         19,042         -         -           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         -         -           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846	TOTAL BALANCE, RESERVES, AND REVENUE	\$	28,331,720	\$	26,779,208	\$	34,275,729
CIP Expenditures         \$ -         \$ -         \$ 5,000,000           TOTAL CIP EXPENSE         \$ -         \$ 5,000,000           OPERATING EXPENSE           Contracts         \$ 365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         -         4,059,546         5,742,077           Energy and Utilities         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program         253,763         -         272,604           Other Expenses         19,042         -         -           Park & Recreation - Street Median Maintenance Program         19,042         -         -           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         -         -           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846	CADITAL IMPROVEMENTS BROCK AM (CIR) EVDENSE						
TOTAL CIP EXPENSE         \$ -         \$ 5,000,000           OPERATING EXPENSE           Contracts         \$ 365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         -         4,059,546         5,742,077           Energy and Utilities         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program         253,763         -         272,604           Other Expenses         19,042         -         -           Park & Recreation - Street Median Maintenance Program         19,042         -         -           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         -         -           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         -         -           Street Resurfacing         -         -	•	\$	_	\$	_	\$	5 000 000
OPERATING EXPENSE           Contracts         \$ 365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         -         4,059,546         5,742,077           Energy and Utilities         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program         253,763         -         272,604           Other Expenses         19,042         -         -           Park & Recreation - Street Median Maintenance Program         19,042         -         -           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         -         -           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         -         -           Street Resurfacing         -         -         4,607,454           Economic Development - MADs         24,961 <td><u> </u></td> <td></td> <td>_</td> <td></td> <td>_</td> <td></td> <td></td>	<u> </u>		_		_		
Contracts         \$ 365,262         \$ 5,084,928         \$ 6,767,459           Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         —         4,059,546         5,742,077           Energy and Utilities         253,763         —         272,604           Park & Recreation - Street Median Maintenance Program         253,763         —         272,604           Other Expenses         19,042         —         —           Park & Recreation - Street Median Maintenance Program         19,042         —         —           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         —         —         —           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         —         —         —           Street Resurfacing         —         —         4,607,454         —         —         —           Economic Development - MA	ODED ATIMO EVDENCE						· ·
Park & Recreation - Street Median Maintenance Program         342,066         930,382         930,382           Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         -         4,059,546         5,742,077           Energy and Utilities         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program         253,763         -         272,604           Other Expenses         19,042         -         -           Park & Recreation - Street Median Maintenance Program         19,042         -         -           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         -         -         -           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         -         -         -           Street Resurfacing         -         -         4,607,454         -         -           Economic Development - MADs         24,961         28,961         30,419		Ф	265 262	Ф	E 094 029	¢	6 767 450
Administration - Comptroller         23,196         95,000         95,000           Transportation & Storm Water - Transp. Eng. Operations Division         -         4,059,546         5,742,077           Energy and Utilities         253,763         -         272,604           Park & Recreation - Street Median Maintenance Program         253,763         -         272,604           Other Expenses         19,042         -         -           Park & Recreation - Street Median Maintenance Program         19,042         -         -           Transfers Out         20,090,203         14,993,331         20,426,576           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         -         -         -           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         -         -         -           Street Resurfacing         -         -         4,607,454         -         -         4,607,454           Economic Development - MADs         24,961         28,961         30,419		φ		φ		φ	
Transportation & Storm Water - Transp. Eng. Operations Division         —         4,059,546         5,742,077           Energy and Utilities         253,763         —         272,604           Park & Recreation - Street Median Maintenance Program         253,763         —         272,604           Other Expenses         19,042         —         —           Park & Recreation - Street Median Maintenance Program         19,042         —         —           Transfers Out         20,090,203         14,993,331         20,426,576           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         —         —           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         —         —           Street Resurfacing         —         —         4,607,454           Economic Development - MADs         24,961         28,961         30,419	-						
Division         Energy and Utilities         253,763         —         272,604           Park & Recreation - Street Median Maintenance Program         253,763         —         272,604           Other Expenses         19,042         —         —           Park & Recreation - Street Median Maintenance Program         19,042         —         —           Transfers Out         20,090,203         14,993,331         20,426,576           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         —         —           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         —         —           Street Resurfacing         —         —         4,607,454           Economic Development - MADs         24,961         28,961         30,419	·		23,190				
Park & Recreation - Street Median Maintenance Program         253,763         —         272,604           Other Expenses         19,042         —         —           Park & Recreation - Street Median Maintenance Program         19,042         —         —           Transfers Out         20,090,203         14,993,331         20,426,576           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         —         —         —           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         —         —           Street Resurfacing         —         —         4,607,454           Economic Development - MADs         24,961         28,961         30,419					4,009,040		5,742,077
Other Expenses       19,042       -       -         Park & Recreation - Street Median Maintenance Program       19,042       -       -         Transfers Out       20,090,203       14,993,331       20,426,576         Transportation & Storm Water - Street Division       14,707,245       13,815,507       14,595,821         Transportation & Storm Water - Transp. Eng. Operations Division       4,155,194       -       -       -         Park & Recreation - MADs       1,076,957       1,148,863       1,192,882         Park & Recreation - Street Median Maintenance Program       125,846       -       -         Street Resurfacing       -       -       4,607,454         Economic Development - MADs       24,961       28,961       30,419	Energy and Utilities		253,763		_		272,604
Park & Recreation - Street Median Maintenance Program         19,042         —         —           Transfers Out         20,090,203         14,993,331         20,426,576           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         —         —           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         —         —           Street Resurfacing         —         —         4,607,454           Economic Development - MADs         24,961         28,961         30,419	Park & Recreation - Street Median Maintenance Program		253,763		_		272,604
Transfers Out         20,090,203         14,993,331         20,426,576           Transportation & Storm Water - Street Division         14,707,245         13,815,507         14,595,821           Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         —         —           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         —         —           Street Resurfacing         —         —         4,607,454           Economic Development - MADs         24,961         28,961         30,419	Other Expenses		19,042		_		_
Transportation & Storm Water - Street Division       14,707,245       13,815,507       14,595,821         Transportation & Storm Water - Transp. Eng. Operations Division       4,155,194       —       —         Park & Recreation - MADs       1,076,957       1,148,863       1,192,882         Park & Recreation - Street Median Maintenance Program       125,846       —       —         Street Resurfacing       —       —       4,607,454         Economic Development - MADs       24,961       28,961       30,419	Park & Recreation - Street Median Maintenance Program		19,042		_		_
Transportation & Storm Water - Transp. Eng. Operations Division         4,155,194         -         -         -           Park & Recreation - MADs         1,076,957         1,148,863         1,192,882           Park & Recreation - Street Median Maintenance Program         125,846         -         -           Street Resurfacing         -         -         4,607,454           Economic Development - MADs         24,961         28,961         30,419	Transfers Out		20,090,203		14,993,331		20,426,576
Division         Park & Recreation - MADs       1,076,957       1,148,863       1,192,882         Park & Recreation - Street Median Maintenance Program       125,846       -       -         Street Resurfacing       -       -       4,607,454         Economic Development - MADs       24,961       28,961       30,419	Transportation & Storm Water - Street Division		14,707,245		13,815,507		14,595,821
Park & Recreation - Street Median Maintenance Program125,846Street Resurfacing4,607,454Economic Development - MADs24,96128,96130,419			4,155,194		-		_
Street Resurfacing         -         -         4,607,454           Economic Development - MADs         24,961         28,961         30,419	Park & Recreation - MADs		1,076,957		1,148,863		1,192,882
Economic Development - MADs 24,961 28,961 30,419	Park & Recreation - Street Median Maintenance Program		125,846		_		_
	Street Resurfacing		_		_		4,607,454
TOTAL OPERATING EXPENSE \$ 20,728,270 \$ 20,078,259 \$ 27,466,639	Economic Development - MADs		24,961		28,961		30,419
	TOTAL OPERATING EXPENSE	\$	20,728,270	\$	20,078,259	\$	27,466,639

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

Gas Tax Fund	FY2014 Actual	FY2015 <sup>*</sup> Budget	FY2016 Adopted
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 912,217	\$ _	\$ 1,809,090
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 912,217	\$ _	\$ 1,809,090
TOTAL EXPENSE	\$ 21,640,487	\$ 20,078,259	\$ 34,275,729
RESERVES			
Continuing Appropriation - CIP	\$ 1,809,090	\$ 1,809,090	\$ _
TOTAL RESERVES	\$ 1,809,090	\$ 1,809,090	\$ -
BALANCE	\$ 4,882,143	\$ 4,891,859	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 28,331,720	\$ 26,779,208	\$ 34,275,729

<sup>\*</sup>At the time of publication, audited financial statements for Fiscal Year 2015 were not available. Therefore, the Fiscal Year 2015 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2015 Adopted Budget, while the beginning FY 2015 balance amount reflects the audited Fiscal Year 2014 ending balance.

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

Prop 42 Replacement - Transportation Relief Fund <sup>1</sup>		FY2014 Actual		FY2015 <sup>*</sup> Budget		FY2016 Adopted
BEGINNING BALANCE AND RESERVES						
Balance from Prior Year	\$	11,165	\$	407,969	\$	_
Continuing Appropriation - CIP		211,142		6,418,556		15,112,542
Continuing Appropriation - Operating		17,886,436		25,959,242		21,649,792
TOTAL BALANCE AND RESERVES	\$	18,108,743	\$	32,785,768	\$	36,762,334
REVENUE						
Other Local Taxes	\$	18,581,612	\$	14,386,136	\$	6,233,477
Gas Tax - Section 2103		18,581,612		14,386,136		6,233,477
Revenue from Use of Money and Property		108,394		_		_
Interest Earnings		108,394		_		_
TOTAL REVENUE	\$	18,690,006	\$	14,386,136	\$	6,233,477
TOTAL BALANCE, RESERVES, AND REVENUE	\$	36,798,749	\$	47,171,904	\$	42,995,811
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE						
CIP Expenditures	\$	643,411	\$	1,907,720	\$	_
TOTAL CIP EXPENSE	\$	643,411	\$	1,907,720	\$	-
OPERATING EXPENSE						
Contracts	\$	3,413,161	\$	12,478,416	\$	6,233,477
Maintenance, Building and Roads, Equipment		3,413,161		12,478,416		6,233,477
TOTAL OPERATING EXPENSE	\$	3,413,161	\$	12,478,416	\$	6,233,477
EXPENDITURE OF PRIOR YEAR FUNDS						
CIP Expenditures	\$	_	\$	5,000,000	\$	15,112,542
Operating Expenditures		_		6,419,517		21,649,792
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$	-	\$	11,419,517	\$	36,762,334
TOTAL EXPENSE	\$	4,056,571	\$	25,805,653	\$	42,995,811
RESERVES						
Continuing Appropriation - CIP	\$	6,418,556	\$	1,418,556	\$	_
Continuing Appropriation - Operating		25,959,242		19,539,725		_
TOTAL RESERVES	\$	32,377,799	\$	20,958,282	\$	-
TOTAL RESERVES BALANCE	\$ \$	32,377,799 364,378	\$ \$	20,958,282 407,969	\$ \$	<u>-</u>

<sup>\*</sup>At the time of publication, audited financial statements for Fiscal Year 2015 were not available. Therefore, the Fiscal Year 2015 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2015 Adopted Budget, while the beginning FY 2015 balance amount reflects the audited Fiscal Year 2014 ending balance.

<sup>&</sup>lt;sup>1</sup>The Prop 42 Replacement - Transportation Relief Fund is displayed under the Transportation & Storm Water Department for the Fiscal Year 2015 and prior year budget publications.