



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 City-wide 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. 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 City Planning and Community Investment Department predominantly manages the commercial MADs allocation; however, it can include some non-commercial 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 Proposed	FY2011–2012 Change
Positions	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -
Non-Personnel Expenditures	21,627,310	22,171,669	544,359
Total Department Expenditures	\$ 21,627,310	\$ 22,171,669	\$ 544,359
Total Department Revenue	\$ 21,627,310	\$ 22,171,669	\$ 544,359

Gas Tax

Department Expenditures

	FY2011 Budget	FY2012 Proposed	FY2011–2012 Change
Gas Tax	\$ 21,627,310	\$ 22,171,669	\$ 544,359
Total	\$ 21,627,310	\$ 22,171,669	\$ 544,359

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to Gas Tax Allocations	0.00	\$ 544,359	\$ 544,359
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.			
Total	0.00	\$ 544,359	\$ 544,359

Expenditures by Category

	FY2011 Budget	FY2012 Proposed	FY2011–2012 Change
NON-PERSONNEL			
Contracts	\$ 1,245,856	\$ 4,928,928	\$ 3,683,072
Other	20,381,454	17,242,741	(3,138,713)
NON-PERSONNEL SUBTOTAL	\$ 21,627,310	\$ 22,171,669	\$ 544,359
Total	\$ 21,627,310	\$ 22,171,669	\$ 544,359

Revenues by Category

	FY2011 Budget	FY2012 Proposed	FY2011–2012 Change
Other Local Taxes	\$ 21,228,790	\$ 21,773,149	\$ 544,359
Rev from Money and Prop	398,520	398,520	-
Total	\$ 21,627,310	\$ 22,171,669	\$ 544,359

Gas Tax

Revenue and Expense Statement (Non-General Fund)

Gas Tax	FY2011 Budget*		FY2012 Proposed	
BEGINNING BALANCE AND RESERVES				
Balance from Prior Year	\$	–	\$	–
TOTAL BALANCE AND RESERVES	\$	–	\$	–
REVENUE				
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
TOTAL REVENUE	\$	21,627,310	\$	22,171,669
TOTAL BALANCE, RESERVES, AND REVENUE	\$	21,627,310	\$	22,171,669
OPERATING EXPENSE				
Administration - Comptroller	\$	95,000	\$	95,000
Community & Economic Development - MADs		45,671		45,671
Park & Recreation - MADs		1,522,306		1,279,795
Park & Recreation - Street Median Maintenance Program ¹		1,150,856		774,382
Transportation & Storm Water - Street Division ²		14,802,651		15,917,275
Transportation & Storm Water - Transp. Eng. Operations Division ³		4,010,826		4,059,546
TOTAL OPERATING EXPENSE	\$	21,627,310	\$	22,171,669
TOTAL EXPENSE	\$	21,627,310	\$	22,171,669
BALANCE	\$	–	\$	–
TOTAL EXPENSE, RESERVES AND BALANCE	\$	21,627,310	\$	22,171,669

* 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.

¹Park & Recreation - MADs Administration changed to Park & Recreation - Street Median Maintenance Program.

²General Services - Street Division changed to Transportation & Storm Water - Street Division.

³Engineering & Capital Projects - Transportation Engineering Operations Division changed to Transportation & Storm Water - Transportation Engineering Operations Division.