
Highway Transportation Fund - Transfers

Description	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed	% Change from FY 2013
Operating Budget	\$39,432,294	\$36,472,179	\$40,306,243	10.5

The Highway Transportation Fund - Transfers agency records the transfer of motor fuel tax and Rights-of-Way revenues from the District's General Fund to the Highway Trust Fund.

Summary of Services

This agency reflects the flow of the dedicated revenues through the General Fund and was first budgeted in FY 2010, when it included motor fuel and parking taxes. Starting in FY 2012, parking taxes no longer went to the Highway Trust Fund, but a portion of Rights-of-Way revenue and the motor fuel tax are transferred. More information on the Highway Trust Fund is available in Appendix H of the FY 2014 - FY 2019 Capital Improvements Plan (Including the Highway Trust Fund).

The agency's FY 2014 proposed budget is presented in the following tables:

FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type

Table KZ0-1 contains the proposed FY 2014 agency budget compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

Table KZ0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
General Fund						
Dedicated Taxes	30,001	22,778	23,750	21,780	-1,970	-8.3
Special Purpose Revenue Funds	0	16,654	12,722	18,526	5,804	45.6
Total for General Fund	30,001	39,432	36,472	40,306	3,834	10.5
Gross Funds	30,001	39,432	36,472	40,306	3,834	10.5

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2014 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Operating Budget, by Comptroller Source Group

Table KZ0-2 contains the proposed FY 2014 budget at the Comptroller Source Group (object class) level compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

Table KZ0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
50 - Subsidies and Transfers	30,001	39,432	36,472	40,306	3,834	10.5
Subtotal Nonpersonal Services (NPS)	30,001	39,432	36,472	40,306	3,834	10.5
Gross Funds	30,001	39,432	36,472	40,306	3,834	10.5

*Percent change is based on whole dollars.

Program Description

The Highway Transportation Fund – Transfers agency operates through the following program:

Transfer Tax to Highway Trust Fund – records the transfer of dedicated revenue to the local Highway Trust Fund.

This program contains the following 2 activities:

- **Transfer Motor Fuel Tax to Highway Trust Fund** – records the transfer of motor fuel tax revenue to the local Highway Trust Fund; and
- **Transfer Special Purpose Revenue Rights-of-Way Fees** - records the transfer of a portion of the Rights-of-Way revenue to the local Highway Trust Fund.

Program Structure Change

The Highway Transportation Fund – Transfers agency has no program structure changes in the FY 2014 proposed budget.

FY 2014 Proposed Operating Budget and FTEs, by Program and Activity

Table KZ0-3 contains the proposed FY 2014 budget by program and activity compared to the FY 2013 approved budget. It also provides the FY 2012 actual data.

Table KZ0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013
(1000) Transfer Tax to Highway Trust Fund								
(1100) Transfer Motor Fuel Tax to Highway Trust Fund	22,778	23,750	21,780	-1,970	0.0	0.0	0.0	0.0
(1300) Special Purpose Revenue- (ROW)	16,654	12,722	18,526	5,804	0.0	0.0	0.0	0.0
Subtotal (1000) Transfer Tax to Highway Trust Fund	39,432	36,472	40,306	3,834	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	39,432	36,472	40,306	3,834	0.0	0.0	0.0	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the FY 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2014 Proposed Budget Changes

The Highway Transportation Fund – Transfers agency’s proposed FY 2014 gross budget is \$40,306,243, which represents a 10.5 percent increase over its FY 2013 approved gross budget of \$36,472,179. The budget is comprised of \$21,780,000 in Dedicated Taxes funds and \$18,526,243 in Special Purpose Revenue funds.

Agency Budget Submission

Increase: The FY 2014 budget proposal for Special Purpose Revenue funds includes an increase of \$5,804,064 due to additional revenue projected for the Rights-of-Way (ROW) revenue contribution. This adjustment aligns the budget with the legislative requirement to keep the combined budget for the motor fuel tax and the ROW revenue contribution at not more than 22.0 percent of the budget for the Highway Trust Fund. This adjustment ensures funding for the local match needed for the Federal Highway Administration Grant program.

Decrease: The FY 2014 budget proposal for Dedicated Taxes reflects a reduction of \$1,970,000 that aligns the budget with revenue projections for the motor fuel tax. This adjustment is in keeping with requirements for transfer of the revenue generated from the motor fuel tax to the Highway Trust Fund.

Mayor’s Proposed Budget

The Highway Transportation Fund – Transfers has no changes from the FY 2014 agency budget submission to the Mayor’s Proposed Budget.

FY 2013 Approved Budget to FY 2014 Proposed Budget, by Revenue Type

Table KZ0-4 itemizes the changes by revenue type between the FY 2013 approved budget and the FY 2014 proposed budget.

Table KZ0-4

(dollars in thousands)

	PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2013 Approved Budget and FTE			
		23,750	0.0
Decrease: Transfer motor fuel tax to Highway Trust Fund	Transfer Tax to Highway Trust Fund	-1,970	0.0
DEDICATED TAXES: FY 2014 Agency Budget Submission			
		21,780	0.0
No Changes		0	0.0
DEDICATED TAXES: FY 2014 Mayor’s Proposed Budget			
		21,780	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2013 Approved Budget and FTE			
		12,722	0.0
Increase: ROW revenue contribution	Transfer Tax to Highway Trust Fund	5,804	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Agency Budget Submission			
		18,526	0.0
No Changes		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Mayor’s Proposed Budget			
		18,526	0.0
Gross for KZ0 - Highway Transportation Fund - Transfers		40,306	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)