
Highway Transportation Fund - Transfers

Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$41,487,670	\$37,685,032	\$22,504,000	-40.3

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 the motor fuel tax and a portion of Rights-of-Way revenue, as necessary to ensure needed fund balance, are transferred. More information on the Highway Trust Fund is available in Appendix H of the FY 2016 to FY 2021 Capital Improvements Plan (Including the Highway Trust Fund).

The agency's FY 2016 proposed budget is presented in the following tables:

FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table KZ0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table KZ0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
General Fund						
Dedicated Taxes	22,389	22,961	22,167	22,504	337	1.5
Special Purpose Revenue Funds	12,722	18,526	15,518	0	-15,518	-100.0
Total for General Fund	35,111	41,488	37,685	22,504	-15,181	-40.3
Gross Funds	35,111	41,488	37,685	22,504	-15,181	-40.3

*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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table KZ0-2 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table KZ0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
50 - Subsidies and Transfers	35,111	41,488	37,685	22,504	-15,181	-40.3
Subtotal Nonpersonal Services (NPS)	35,111	41,488	37,685	22,504	-15,181	-40.3
Gross Funds	35,111	41,488	37,685	22,504	-15,181	-40.3

*Percent change is based on whole dollars.

Program Description

The Highway Transportation Fund - Transfers 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 any necessary portion of the Rights-of-Way revenue to the local Highway Trust Fund.

Program Structure Change

The Highway Transportation Fund – Transfers has no program structure changes in the FY 2016 proposed budget.

FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table KZ0-3 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget. It also provides the FY 2014 actual data.

Table KZ0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
(1000) Transfer Tax to Highway Trust Fund								
(1100) Trans Motor Fuel Tax to Highway Trust Fund	22,961	22,167	22,504	337	0.0	0.0	0.0	0.0
(1300) Special Purpose Revenue (ROW)	18,526	15,518	0	-15,518	0.0	0.0	0.0	0.0
Subtotal (1000) Transfer Tax to Highway Trust Fund	41,488	37,685	22,504	-15,181	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	41,488	37,685	22,504	-15,181	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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Budget Changes

The Highway Transportation Fund – Transfers' proposed FY 2016 gross budget is \$22,504,000, which represents a 40.3 percent decrease from its FY 2015 approved gross budget of \$37,685,032. The budget is comprised entirely of Dedicated Taxes.

Agency Budget Submission

Increase: The FY 2016 budget proposal for Dedicated Taxes reflects an increase of \$337,000, which aligns the budget with revenue projections for the motor fuel tax. The increase is based on the requirements for the transfer of revenue generated from the motor fuel tax to the Highway Trust Fund. This adjustment is confirmed with February 2015 revenue certification by the Office of Revenue Analysis (ORA).

Decrease: The FY 2016 budget proposal for Special Purpose Revenue funds includes a decrease of \$15,518,032 based on the anticipated total expenditures and the current fund balance. 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 no more than 22.0 percent of the Highway Trust Fund budget. This adjustment ensures proper funding for the Federal Highway Administration Grant program's Local match. There is no budget in FY 2016 for Special Purpose Revenue funds.

Mayor's Proposed Budget

No Change: The Highway Transportation Fund – Transfers' budget proposal reflects no change from the agency budget submission to the Mayor's proposed budget.

District's Proposed Budget

No Change: The Highway Transportation Fund – Transfers' budget proposal reflects no change from the Mayor's proposed budget to the District's proposed budget.

FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type

Table KZ0-4 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

Table KZ0-4
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2015 Approved Budget and FTE		22,167	0.0
Increase: To align budget with projected revenues	Transfer Tax To Highway Trust Fund	337	0.0
DEDICATED TAXES: FY 2016 Agency Budget Submission		22,504	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2016 Mayor's Proposed Budget		22,504	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2016 District's Proposed Budget		22,504	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2015 Approved Budget and FTE		15,518	0.0
Decrease: To align budget with projected revenues	Transfer Tax To Highway Trust Fund	-15,518	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2016 Agency Budget Submission		0	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2016 Mayor's Proposed Budget		0	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2016 District's Proposed Budget		0	0.0
Gross for KZ0 - Highway Transportation Fund Transfers		22,504	0.0

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