

Highway Transportation Fund - Transfers

Table KZ0-1

Description	FY 2016	FY 2017	FY 2018	FY 2019	% Change
	Actual	Actual	Approved	Proposed	from FY 2018
OPERATING BUDGET	\$25,332,460	\$26,098,974	\$24,936,000	\$28,175,811	13.0
FTEs	0.0	0.0	0.0	0.0	N/A

The Highway Transportation Fund - Transfers agency records the transfer of motor fuel tax and Rights-of-Way (ROW) 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 for the motor fuel tax. A portion of ROW revenue may also be transferred, if necessary, to ensure needed fund balance. More information on the Highway Trust Fund is available in Appendix H of the FY 2019 to FY 2024 Capital Improvements Plan (Including the Highway Trust Fund).

The agency's FY 2019 proposed budget is presented in the following tables:

FY 2019 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table KZ0-2 contains the proposed FY 2019 budget by revenue type compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data.

Table KZ0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change*	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	% Change
Appropriated Fund												
GENERAL FUND												
Dedicated Taxes	25,332	26,099	24,936	25,426	490	2.0	0.0	0.0	0.0	0.0	0.0	N/A
Special Purpose Revenue Funds	0	0	0	2,750	2,750	N/A	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	25,332	26,099	24,936	28,176	3,240	13.0	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	25,332	26,099	24,936	28,176	3,240	13.0	0.0	0.0	0.0	0.0	0.0	N/A

*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 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2019 Proposed Operating Budget, by Comptroller Source Group

Table KZ0-3 contains the proposed FY 2019 budget at the Comptroller Source Group (object class) level compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual expenditures.

Table KZ0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Percentage Change*
50 - Subsidies and Transfers	25,332	26,099	24,936	28,176	3,240	13.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	25,332	26,099	24,936	28,176	3,240	13.0
GROSS FUNDS	25,332	26,099	24,936	28,176	3,240	13.0

*Percent change is based on whole dollars.

FY 2019 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table KZ0-4 contains the proposed FY 2019 budget by division/program and activity compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table KZ0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018
(1000) TRANSFER TAX TO HIGHWAY TRUST FUND										
(1100) Trans Motor Fuel Tax to Highway Trust Fund	25,332	26,099	24,936	25,426	490	0.0	0.0	0.0	0.0	0.0
(1300) Special Purpose Revenue- (ROW)	0	0	0	2,750	2,750	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) TRANSFER TAX TO HIGHWAY TRUST FUND	25,332	26,099	24,936	28,176	3,240	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	25,332	26,099	24,936	28,176	3,240	0.0	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 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

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
- **Special Purpose Revenue (ROW)** – records the transfer of Rights-of-Way fee revenue to the local Highway Trust Fund.

Program Structure Change

The Highway Transportation Fund - Transfers has no program structure changes in the FY 2019 proposed budget.

FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type

Table KZ0-5 itemizes the changes by revenue type between the FY 2018 approved budget and the FY 2019 proposed budget. For a more comprehensive explanation of changes, please see the FY 2019 Proposed Budget Changes section, which follows the table.

Table KZ0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2018 Approved Budget and FTE		24,936	0.0
Agency Request-Increase: To align budget with projected revenues	Transfer Tax to Highway Trust Fund	490	0.0
DEDICATED TAXES: FY 2019 Mayor's Proposed Budget		25,426	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2019 District's Proposed Budget		25,426	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2018 Approved Budget and FTE		0	0.0
Agency Request-Increase: To align budget with projected revenues	Transfer Tax to Highway Trust Fund	7,261	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2019 Mayor's Proposed Budget		7,261	0.0
Reduce: To align budget with projected revenues	Transfer Tax to Highway Trust Fund	-4,511	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2019 District's Proposed Budget		2,750	0.0
GROSS FOR KZ0 - HIGHWAY TRANSPORTATION FUND - TRANSFERS		28,176	0.0

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

FY 2019 Proposed Budget Changes

The Highway Transportation Fund - Transfers' proposed FY 2019 gross budget is \$28,175,811, which represents a 13.0 percent increase over its FY 2018 approved gross budget of \$24,936,000. The proposed budget is comprised of \$25,425,811 in Dedicated Taxes and \$2,750,000 in Special Purpose Revenue funds.

Mayor's Proposed Budget

Agency Request – Increase: The FY 2019 budget proposal for Dedicated Taxes reflects an increase of \$489,811, 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, as certified by the Office of Revenue Analysis, to the Highway Trust Fund.

The budget proposal for Special Purpose Revenue funds includes an increase of \$7,261,000 to align 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 is required to satisfy the Federal Highway Administration Grant program's Local match requirement.

District's Proposed Budget

Reduce: The Highway Transportation Fund - Transfers' budget proposal for Special Purpose Revenue funds includes a decrease of \$4,511,000 based on the anticipated total expenditures and the current fund balance.