

Highway Transportation Fund - Transfers

Table KZ0-1

Description	FY 2017	FY 2018	FY 2019	FY 2020	% Change
	Actual	Actual	Approved	Approved	from FY 2019
OPERATING BUDGET	\$26,098,974	\$26,267,504	\$28,175,811	\$26,298,000	-6.7
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 2020 to FY 2025 Capital Improvements Plan (Including the Highway Trust Fund).

The agency's FY 2020 approved budget is presented in the following tables:

FY 2020 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table KZ0-2 contains the approved FY 2020 budget by revenue type compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual data.

Table KZ0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change
GENERAL FUND												
Dedicated Taxes	26,099	26,268	25,426	26,298	872	3.4	0.0	0.0	0.0	0.0	0.0	N/A
Special Purpose Revenue Funds	0	0	2,750	0	-2,750	-100.0	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	26,099	26,268	28,176	26,298	-1,878	-6.7	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	26,099	26,268	28,176	26,298	-1,878	-6.7	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 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2020 Approved Operating Budget, by Comptroller Source Group

Table KZ0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

Table KZ0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Percentage Change*
50 - Subsidies and Transfers	26,099	26,268	28,176	26,298	-1,878	-6.7
SUBTOTAL NONPERSONAL SERVICES (NPS)	26,099	26,268	28,176	26,298	-1,878	-6.7
GROSS FUNDS	26,099	26,268	28,176	26,298	-1,878	-6.7

*Percent change is based on whole dollars.

FY 2020 Approved Operating Budget and FTEs, by Division/Program and Activity

Table KZ0-4 contains the approved FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
(1000) TRANSFER TAX TO HIGHWAY TRUST FUND										
(1100) Trans Motor Fuel Tax to Hywy Trust Fund	26,099	26,268	25,426	26,298	872	0.0	0.0	0.0	0.0	0.0
(1300) Special Purpose Revenue (Row)	0	0	2,750	0	-2,750	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) TRANSFER TAX TO HIGHWAY TRUST FUND	26,099	26,268	28,176	26,298	-1,878	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	26,099	26,268	28,176	26,298	-1,878	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 2020 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 2020 approved budget.

FY 2019 Approved Budget to FY 2020 Approved Budget, by Revenue Type

Table KZ0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 approved budget. For a more comprehensive explanation of changes, please see the FY 2020 Approved Budget Changes section, which follows the table.

Table KZ0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2019 Approved Budget and FTE		25,426	0.0
Increase: To align budget with projected revenues	Transfer Tax to Highway Trust Fund	872	0.0
DEDICATED TAXES: FY 2020 Mayor's Proposed Budget		26,298	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2020 District's Approved Budget		26,298	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2019 Approved Budget and FTE		2,750	0.0
Decrease: To align budget with projected revenues	Transfer Tax to Highway Trust Fund	-2,750	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Mayor's Proposed Budget		0	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 District's Approved Budget		0	0.0
GROSS FOR KZ0 - HIGHWAY TRANSPORTATION FUND - TRANSFERS		26,298	0.0

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

FY 2020 Approved Budget Changes

The Highway Transportation Fund - Transfers' approved FY 2020 gross budget is \$26,298,000, which represents a 6.7 percent decrease from its FY 2019 approved gross budget of \$28,175,811. The proposed budget is comprised entirely of Dedicated Taxes.

Mayor's Proposed Budget

Increase: The FY 2020 budget proposal for Dedicated Taxes reflects an increase of \$872,189 to align the budget with revenue projections for the motor fuel tax. This 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.

Decrease: The budget proposal for Special Purpose Revenue funds reflects a decrease of \$2,750,000 due to a change in the estimated Rights-of-Way revenue contribution to the Highway Trust Fund for FY 2020. The current revenue projection anticipates no Rights-of-Way revenue for the years prior to FY 2023.

District's Approved Budget

No Change: The Highway Transportation Funds - Transfers' budget reflects no change from the Mayor's proposed budget to the District's approved budget.