

# Highway Transportation Fund - Transfers

Table KZ0-1

| Description      | FY 2018<br>Actual | FY 2019<br>Actual | FY 2020<br>Approved | FY 2021<br>Approved | % Change<br>from<br>FY 2020 |
|------------------|-------------------|-------------------|---------------------|---------------------|-----------------------------|
| OPERATING BUDGET | \$26,267,504      | \$30,693,450      | \$26,298,000        | \$30,199,560        | 14.8                        |
| FTEs             | 0.0               | 0.0               | 0.0                 | 0.0                 | N/A                         |
| CAPITAL BUDGET   | \$0               | \$0               | \$0                 | \$0                 | N/A                         |
| 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 2021 to FY 2026 Capital Improvements Plan (Including the Highway Trust Fund).

The agency's FY 2021 approved budget is presented in the following tables:

## FY 2021 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table KZ0-2 contains the approved FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

Table KZ0-2

(dollars in thousands)

| Appropriated Fund                 | Dollars in Thousands |                   |                     |                     |                           |              |  | Full-Time Equivalents |                   |                     |                     |                           |             |
|-----------------------------------|----------------------|-------------------|---------------------|---------------------|---------------------------|--------------|--|-----------------------|-------------------|---------------------|---------------------|---------------------------|-------------|
|                                   | Actual<br>FY 2018    | Actual<br>FY 2019 | Approved<br>FY 2020 | Approved<br>FY 2021 | Change<br>from<br>FY 2020 | %<br>Change* |  | Actual<br>FY 2018     | Actual<br>FY 2019 | Approved<br>FY 2020 | Approved<br>FY 2021 | Change<br>from<br>FY 2020 | %<br>Change |
| <b>GENERAL FUND</b>               |                      |                   |                     |                     |                           |              |  |                       |                   |                     |                     |                           |             |
| Dedicated Taxes                   | 26,268               | 27,935            | 26,298              | 24,642              | -1,656                    | -6.3         |  | 0.0                   | 0.0               | 0.0                 | 0.0                 | 0.0                       | N/A         |
| Special Purpose<br>Revenue Funds  | 0                    | 2,758             | 0                   | 5,558               | 5,558                     | N/A          |  | 0.0                   | 0.0               | 0.0                 | 0.0                 | 0.0                       | N/A         |
| <b>TOTAL FOR<br/>GENERAL FUND</b> | <b>26,268</b>        | <b>30,693</b>     | <b>26,298</b>       | <b>30,200</b>       | <b>3,902</b>              | <b>14.8</b>  |  | <b>0.0</b>            | <b>0.0</b>        | <b>0.0</b>          | <b>0.0</b>          | <b>0.0</b>                | <b>N/A</b>  |
| <b>GROSS FUNDS</b>                | <b>26,268</b>        | <b>30,693</b>     | <b>26,298</b>       | <b>30,200</b>       | <b>3,902</b>              | <b>14.8</b>  |  | <b>0.0</b>            | <b>0.0</b>        | <b>0.0</b>          | <b>0.0</b>          | <b>0.0</b>                | <b>N/A</b>  |

\*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 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2021 Approved Operating Budget, by Comptroller Source Group

Table KZ0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

**Table KZ0-3**

(dollars in thousands)

|                                            | Actual<br>FY 2018 | Actual<br>FY 2019 | Approved<br>FY 2020 | Approved<br>FY 2021 | Change<br>from<br>FY 2020 | Percentage<br>Change* |
|--------------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|
| <b>Comptroller Source Group</b>            |                   |                   |                     |                     |                           |                       |
| 50 - Subsidies and Transfers               | 26,268            | 30,693            | 26,298              | 30,200              | 3,902                     | 14.8                  |
| <b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b> | <b>26,268</b>     | <b>30,693</b>     | <b>26,298</b>       | <b>30,200</b>       | <b>3,902</b>              | <b>14.8</b>           |
| <b>GROSS FUNDS</b>                         | <b>26,268</b>     | <b>30,693</b>     | <b>26,298</b>       | <b>30,200</b>       | <b>3,902</b>              | <b>14.8</b>           |

\*Percent change is based on whole dollars.

## FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table KZ0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 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<br>FY 2018    | Actual<br>FY 2019 | Approved<br>FY 2020 | Approved<br>FY 2021 | Change<br>from<br>FY 2020 | Actual<br>FY 2018     | Actual<br>FY 2019 | Approved<br>FY 2020 | Approved<br>FY 2021 | Change<br>from<br>FY 2020 |
| <b>(1000) TRANSFER TAX TO<br/>HIGHWAY TRUST FUND</b> |                      |                   |                     |                     |                           |                       |                   |                     |                     |                           |
| (1100) Trans Motor Fuel Tax to Highway<br>Trust Fund | 26,268               | 27,935            | 26,298              | 24,642              | -1,656                    | 0.0                   | 0.0               | 0.0                 | 0.0                 | 0.0                       |
| (1300) Special Purpose Revenue - (ROW)               |                      |                   |                     |                     |                           |                       |                   |                     |                     |                           |
| <b>TRANSFER TAX TO<br/>HIGHWAY TRUST FUND</b>        | <b>26,268</b>        | <b>30,693</b>     | <b>26,298</b>       | <b>30,200</b>       | <b>3,902</b>              | <b>0.0</b>            | <b>0.0</b>        | <b>0.0</b>          | <b>0.0</b>          | <b>0.0</b>                |
| <b>TOTAL APPROVED<br/>OPERATING BUDGET</b>           | <b>26,268</b>        | <b>30,693</b>     | <b>26,298</b>       | <b>30,200</b>       | <b>3,902</b>              | <b>0.0</b>            | <b>0.0</b>        | <b>0.0</b>          | <b>0.0</b>          | <b>0.0</b>                |

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

**Note:** For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2021 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 2021 approved budget.

## FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table KZ0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved Budget Changes section, which follows the table.

**Table KZ0-5**

(dollars in thousands)

| DESCRIPTION                                                              | DIVISION/PROGRAM                   | BUDGET        | FTE        |
|--------------------------------------------------------------------------|------------------------------------|---------------|------------|
| <b>DEDICATED TAXES: FY 2020 Approved Budget and FTE</b>                  |                                    | <b>26,298</b> | <b>0.0</b> |
| Decrease: To align budget with projected revenues                        | Transfer Tax to Highway Trust Fund | -1,656        | 0.0        |
| <b>DEDICATED TAXES: FY 2021 Mayor's Proposed Budget</b>                  |                                    | <b>24,642</b> | <b>0.0</b> |
| No Change                                                                |                                    | 0             | 0.0        |
| <b>DEDICATED TAXES: FY 2021 District's Approved Budget</b>               |                                    | <b>24,642</b> | <b>0.0</b> |
| <b>SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Approved Budget and FTE</b>    |                                    | <b>0</b>      | <b>0.0</b> |
| Increase: To align resources with operational spending goals             | Transfer Tax to Highway Trust Fund | 5,000         | 0.0        |
| <b>SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Mayor's Proposed Budget</b>    |                                    | <b>5,000</b>  | <b>0.0</b> |
| Enhance: to support the transfer of additional Rights-of-Way revenue     | Transfer Tax to Highway Trust Fund | 558           | 0.0        |
| <b>SPECIAL PURPOSE REVENUE FUNDS: FY 2021 District's Approved Budget</b> |                                    | <b>5,558</b>  | <b>0.0</b> |
| <b>GROSS FOR KZ0 - HIGHWAY TRANSPORTATION FUND - TRANSFERS</b>           |                                    | <b>30,200</b> | <b>0.0</b> |

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

## FY 2021 Approved Budget Changes

The Highway Transportation Fund - Transfers' approved FY 2021 gross budget is \$30,199,560, which represents a 14.8 percent increase over its FY 2020 approved gross budget of \$26,298,000. The proposed budget is comprised of \$24,642,000 in Dedicated Taxes funds and \$5,557,560 in Special Purpose Revenue funds.

### Mayor's Proposed Budget

**Increase:** The Highway Transportation Fund's FY 2021 budget proposal for Special Purpose Revenue funds reflects an increase of \$5,000,000 to support costs in subsidies and transfers.

**Decrease:** The Highway Transportation Fund's FY 2021 budget proposal for Dedicated Taxes funds reflects a decrease of \$1,656,000 to align the budget with revenue projections for the motor fuel tax. This amount is based on the requirement for the transfer of revenue generated from the motor fuel tax, as certified by the Office of Revenue Analysis, to the Highway Trust Fund.

**District's Approved Budget**

**Enhance:** The Highway Transportation Fund's budget reflects an increase of \$557,560 in Special Purpose Revenue funds to support the transfer of additional Rights-of-Way revenue to the Local Highway Trust Fund.