

Highway Transportation Fund - Transfers

Table KZ0-1

Description	FY 2019	FY 2020	FY 2021	FY 2022	% Change
	Actual	Actual	Approved	Approved	from FY 2021
OPERATING BUDGET	\$30,693,450	\$22,471,680	\$30,199,560	\$26,705,648	-11.6
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 2022 to FY 2027 Capital Improvements Plan (Including the Highway Trust Fund).

The agency's FY 2022 approved budget is presented in the following tables:

FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table KZ0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table KZ0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change	
GENERAL FUND													
Dedicated Taxes	27,935	22,472	24,642	26,706	2,064	8.4	0.0	0.0	0.0	0.0	0.0	N/A	
Special Purpose Revenue Funds	2,758	0	5,558	0	-5,558	-100.0	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR GENERAL FUND	30,693	22,472	30,200	26,706	-3,494	-11.6	0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	30,693	22,472	30,200	26,706	-3,494	-11.6	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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2022 Approved Operating Budget, by Comptroller Source Group

Table KZ0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

Table KZ0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
50 - Subsidies and Transfers	30,693	22,472	30,200	26,706	-3,494	-11.6
SUBTOTAL NONPERSONAL SERVICES (NPS)	30,693	22,472	30,200	26,706	-3,494	-11.6
GROSS FUNDS	30,693	22,472	30,200	26,706	-3,494	-11.6

*Percent change is based on whole dollars.

FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table KZ0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 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 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(1000) TRANSFER TAX TO HIGHWAY TRUST FUND										
(1100) Transfer Motor Fuel Tax to Highway Trust Fund	27,935	22,472	24,642	26,706	2,064	0.0	0.0	0.0	0.0	0.0
(1300) Special Purpose Revenue (ROW)	2,758	0	5,558	0	-5,558	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) TRANSFER TAX TO HIGHWAY TRUST FUND	30,693	22,472	30,200	26,706	-3,494	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	30,693	22,472	30,200	26,706	-3,494	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 approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2022 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 2022 approved budget.

FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table KZ0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 Approved Budget Changes section, which follows the table.

Table KZ0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2021 Approved Budget and FTE		24,642	0.0
Increase: To support operational requirements	Transfer Tax to Highway Trust Fund	2,064	0.0
DEDICATED TAXES: FY 2022 Mayor's Proposed Budget		26,706	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2022 District's Approved Budget		26,706	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Approved Budget and FTE		5,558	0.0
Decrease: To align budget with projected revenues	Transfer Tax to Highway Trust Fund	-5,558	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 Mayor's Proposed Budget		0	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 District's Approved Budget		0	0.0
GROSS FOR KZ0 - HIGHWAY TRANSPORTATION FUND - TRANSFERS		26,706	0.0

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

FY 2022 Approved Operating Budget Changes

Table KZ0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

Table KZ0-6

Appropriated Fund	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
Dedicated Taxes	\$24,642,000	\$26,705,648	8.4
Special Purpose Revenue Funds	\$5,557,560	\$0	-100.0
GROSS FUNDS	\$30,199,560	\$26,705,648	-11.6

Mayor's Proposed Budget

Increase: The Highway Transportation Fund - Transfers budget proposal for Dedicated Tax funds reflects an increase of \$2,063,648 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.

Decrease: The proposed budget for Special Purpose Revenue funds reflects a decrease of \$5,557,560 in the transfer of ROW funds.

District's Approved Budget

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