
Highway Transportation Fund - Transfers

Table KZ0-1

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
OPERATING BUDGET	\$29,175,274	\$22,927,652	\$27,537,019	\$43,536,691	58.1
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 2024 to FY 2029 Capital Improvements Plan (Including the Highway Trust Fund).

The agency’s FY 2024 proposed budget is presented in the following tables:

FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table KZ0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

Table KZ0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change	
GENERAL FUND													
Dedicated Taxes	23,618	22,928	24,712	22,830	-1,882	-7.6	0.0	0.0	0.0	0.0	0.0	N/A	
Special Purpose Revenue Funds	5,557	0	2,825	20,707	17,882	633.0	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR GENERAL FUND	29,175	22,928	27,537	43,537	16,000	58.1	0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	29,175	22,928	27,537	43,537	16,000	58.1	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) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2024 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

FY 2024 Approved Operating Budget, by Comptroller Source Group

Table KZ0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

Table KZ0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
50 - Subsidies and Transfers	29,175	22,928	27,537	43,537	16,000	58.1
SUBTOTAL NONPERSONAL SERVICES (NPS)	29,175	22,928	27,537	43,537	16,000	58.1
GROSS FUNDS	29,175	22,928	27,537	43,537	16,000	58.1

*Percent change is based on whole dollars.

FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table KZ0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
(1000) TRANSFER TAX TO HIGHWAY TRUST FUND										
(1100) Trans Motor Fuel Tax To Hywy Trust Fund	23,618	22,928	24,712	43,537	18,825	0.0	0.0	0.0	0.0	0.0
(1300) Special Purpose Revenue- (Row)	5,557	0	2,825	0	-2,825	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) TRANSFER TAX TO HIGHWAY TRUST FUND	29,175	22,928	27,537	43,537	16,000	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	29,175	22,928	27,537	43,537	16,000	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 2024 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 (ROW) fee revenue to the Local Highway Trust Fund.

Program Structure Change

The Highway Transportation Fund - Transfers agency has no program structure changes in the FY 2024 proposed budget.

FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table KZ0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

Table KZ0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2023 Approved Budget and FTE		24,712	0.0
Decrease: To align budget with projected revenues	Multiple Programs	-1,882	0.0
DEDICATED TAXES: FY 2024 Mayor's Proposed Budget		22,830	0.0
No Change		0	0.0
DEDICATED TAXES: FY 2024 District's Approved Budget		22,830	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 Approved Budget and FTE		2,825	0.0
Increase: To support operational requirements	Multiple Programs	17,882	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Mayor's Proposed Budget		20,707	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 District's Approved Budget		20,707	0.0
GROSS FOR KZ0 - HIGHWAY TRANSPORTATION FUND - TRANSFERS		43,537	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 interagency projects funded within this agency, please see Appendix J, FY 2024 Interagency Budgets, in the Executive Summary budget volume.

FY 2024 Approved Operating Budget Changes

Table KZ0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

Table KZ0-6

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Dedicated Taxes	\$24,712,022	\$22,829,691	-7.6
Special Purpose Revenue Funds	\$2,824,997	\$20,707,000	633.0
GROSS FUNDS	\$27,537,019	\$43,536,691	58.1

Mayor's Proposed Budget

Increase: The Special Purpose Revenue funds budget proposal for Highway Transportation Fund - Transfers reflects an increase of \$17,882,003 to support the transfer of the Rights-of-Way revenue to the Local Highway Trust Fund.

Decrease: The Highway Transportation Fund - Transfers budget proposal for Dedicated Taxes reflects a decrease of \$1,882,331 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 Local Highway Trust Fund.

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.