

Highway Transportation Fund - Transfers

Table KZ0-1

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
OPERATING BUDGET	\$22,927,652	\$32,309,993	\$43,536,691	\$41,036,867	-5.7
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, motor fuel surcharge, 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 revenues through the General Fund to support the local funds match need for the District's participation in the Federal Highway Trust Fund program. More information on the Highway Trust Fund is available in Appendix H of the FY 2025 to FY 2030 Capital Improvements Plan (including the Highway Trust Fund).

The agency's FY 2025 proposed budget is presented in the following tables:

FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table KZ0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

Table KZ0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual	Actual	Approved	Proposed	Change	%	Actual	Actual	Approved	Proposed	Change	%
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2024	Change*	FY 2022	FY 2023	FY 2024	FY 2025	FY 2024	Change
GENERAL FUND												
Dedicated Taxes	22,928	22,485	22,830	19,847	-2,983	-13.1	0.0	0.0	0.0	0.0	0.0	N/A
Special Purpose Revenue Funds	0	9,825	20,707	21,190	483	2.3	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	22,928	32,310	43,537	41,037	-2,500	-5.7	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	22,928	32,310	43,537	41,037	-2,500	-5.7	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) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2025 Proposed Operating Budget, by Account Group

Table KZ0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

Table KZ0-3

(dollars in thousands)

Account Group	Actual	Actual	Approved	Proposed	Change	Percentage
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2024	Change*
714100C - Government Subsidies and Grants	22,928	32,310	43,537	41,037	-2,500	-5.7
SUBTOTAL NONPERSONNEL SERVICES (NPS)	22,928	32,310	43,537	41,037	-2,500	-5.7
GROSS FUNDS	22,928	32,310	43,537	41,037	-2,500	-5.7

*Percent change is based on whole dollars.

FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table KZ0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
(CO0008) REVENUE										
(C00807) Tax Revenue	0	22,485	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (CO0008) REVENUE	0	22,485	0	0	0	0.0	0.0	0.0	0.0	0.0
(CO0023) CFO OPERATIONS										
(C02301) Transfer Tax to Highway Trust Fund	22,928	9,825	43,537	41,037	-2,500	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (CO0023) CFO OPERATIONS	22,928	9,825	43,537	41,037	-2,500	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	22,928	32,310	43,537	41,037	-2,500	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**. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency's interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer's website.

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 activity:

- **Transfer Motor Fuel Tax to Highway Trust Fund** – records the transfers of dedicated revenue streams to the Local Highway Trust Fund.

Program Structure Change

The Highway Transportation Fund - Transfers agency has no program structure changes in the FY 2025 proposed budget.

FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table KZ0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

Table KZ0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2024 Approved Budget and FTE		22,830	0.0
Decrease: To align budget with projected revenues	Multiple Programs	-2,983	0.0
DEDICATED TAXES: FY 2025 Mayor's Proposed Budget		19,847	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Approved Budget and FTE		20,707	0.0
Increase: To support operational requirements	Multiple Programs	483	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2025 Mayor's Proposed Budget		21,190	0.0
GROSS FOR KZ0 - HIGHWAY TRANSPORTATION FUND - TRANSFERS		41,037	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 interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

FY 2025 Proposed Operating Budget Changes

Table KZ0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

Table KZ0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Dedicated Taxes	\$22,829,691	\$19,847,000	-13.1
Special Purpose Revenue Funds	\$20,707,000	\$21,189,867	2.3
GROSS FUNDS	\$43,536,691	\$41,036,867	-5.7

Mayor's Proposed Budget

Increase: The Special Purpose Revenue funds budget proposal for the Highway Transportation Fund - Transfers agency reflects a net increase of \$482,867 to support the transfers of gas surcharge and Rights-of-Way revenues to the Local Highway Trust Fund.

Decrease: The Highway Transportation Fund - Transfers budget proposal for Dedicated Taxes reflects a decrease of \$2,982,691 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.